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# POSTAL SERVICE (INDIA, &c.).

Cx. m 31

RETURN to an Order of the Honourable The House of Commons, dated 19 May 1879;—*for*,

RETURN "of the ANNUAL COST of the PACKET SERVICE between this Country and *India*, *Ceylon*, *Straits Settlements*, *China*, *Japan*, and *Australasia*, including Incidental Expenses, showing, since the 1st day of February 1868,—

(1.) The CHARGE apportioned to each Country;

(2.) The AMOUNTS taken in the ANNUAL ESTIMATES, distinguishing the Ordinary from the Supplementary Estimates;

(3.) The SUMS received in this Country, and received here from *India*, *Ceylon*, *Straits Settlements*, *China*, and *Japan*, on account of this Service;

(4.) AMOUNTS paid into Her Majesty's Exchequer in respect of such RECEIPTS;

(5.) NET Loss to this Country on each Year since the 1st day of February 1868."

General Post Office, July 1879.

JOHN TILLEY, Secretary.

108731

(*Mr. Rathbone.*)

*Ordered, by* The House of Commons, *to be Printed*, 8 *August* 1879.

RETURN of the ANNUAL COST of the PACKET SERVICE between this Country and *India, Ceylon, Straits* February 1868,—(1.) The CHARGE apportioned to each Country; (2.) The AMOUNTS taken in the ANNUAL Country and received here from *India, Ceylon, Straits Settlements, China*, and *Japan*, on account of this Servi Country on each Year since the 1st day of February 1868.

| DATE. | Cost proper to the Year, including Incidental Expenses. | (1.) THE CHARGE APPORTIONED TO EACH COUNTRY. | | | | | | | (2.) Amounts taken in the Annual Estimates for the Packet Service (exclusive of Incidental Expenses not [illegible]) |
|---|---|---|---|---|---|---|---|---|---|
| | | United Kingdom. | India. | Ceylon. | Straits Settlements. | China. | Japan. | Australasia. (a) | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| From 1st February 1868 to 31st March 1869 (14 Months) - - | 762,815 | 345,048 | 168,125 | 14,080 | 23,207 | 83,782 | 19,640 | 108,927 | 617,749 |
| Year 1869-70 - - - | 605,707 | 272,884 | 129,370 | 10,908 | 17,979 | 64,908 | 15,220 | 94,438 | 533,506 Supplementary 126,000 |
| Year 1870-71 - - - | 597,779 | 270,131 | 126,450 | 10,720 | 17,669 | 63,788 | 14,958 | 94,063 | 631,000 Supplementary 113,630 |
| Year 1871-72 - - - | 600,268 | 270,156 | 125,540 | 10,763 | 17,741 | 64,048 | 15,018 | 97,002 | 679,500 |
| Year 1872-73 - - - | 597,270 | 271,836 | 120,302 | 10,866 | 17,909 | 64,636 | 15,161 | 96,450 | 578,000 |
| Year 1873-74 - - - | 557,347 | 258,610 | 115,840 | 10,953 | 18,054 | 65,177 | 15,283 | 73,430 | 553,500 |
| Year 1874-75 - - - | 442,335 | 225,973 | 111,582 | 7,292 | 10,547 | 46,587 | 10,939 | 29,415 | 442,000 |
| Year 1875-76 (c) - - | 439,328 | 224,811 | 110,325 | 7,255 | 10,493 | 46,347 | 10,882 | 29,215 | 490,000 |

(a) Until 31st December 1873, Australasia repaid to the United Kingdom half the cost of the conveyance of Australasian Mails, incl Point de Galle or Singapore, and the Australasian Colonies have maintained the Packet Services beyond those ports; the whole of the Colonies. The cost of the Service provided by the Australasian Colonies, including the route *viâ* San Francisco, is estimated by the
(b) The amounts taken in the Annual Estimates for Incidental Expenses in connection with the Eastern Mail Service, are include
(c) The Accounts for the last three years are not yet finally adjusted, in consequence of a difference of opinion (but just settled)

General Post Office,
8 July 1879.

*Settlements, China, Japan,* and *Australasia*, including Incidental Expenses, showing since the 1st day of ESTIMATES, distinguishing the Ordinary from the Supplementary Estimates; (3.) The SUMS received in this (4.) AMOUNTS paid into Her Majesty's Exchequer in respect of such RECEIPTS; (5.) NET LOSS to this

| | (3.) SUMS RECEIVED BY THE UNITED KINGDOM ON ACCOUNT OF THIS SERVICE. (Partly Estimated.) | | | | | | | | (4.) Amounts paid into Her Majesty's Exchequer in respect of such Receipts. (Partly Estimated.) | (5.) Net Loss to the United Kingdom. (Partly Estimated.) |
|---|---|---|---|---|---|---|---|---|---|---|
| | Sea Postage. | | | | | | Contributions. | | | |
| | Collected by United Kingdom. | From India. | From Ceylon. | From Straits Settlements. | From China. | From Japan. | By India. | By Australasia. (a) | | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 162,999 | 68,960 | 5,894 | 5,254 | 18,965 | 3,980 | 99,165 | 108,027 | 472,144 | 290,071 |
| 2 | 143,130 | 56,260 | 4,488 | 4,347 | 14,746 | 3,459 | 73,110 | 94,438 | 396,978 | 260,724 |
| 3 | 147,273 | 57,390 | 4,788 | 5,295 | 15,717 | 3,687 | 60,150 | 94,063 | 397,223 | 260,508 |
| 4 | 142,086 | 57,430 | 4,748 | 5,001 | 14,377 | 3,378 | 68,110 | 97,002 | 392,782 | 267,160 |
| 5 | 139,265 | 59,320 | 4,546 | 5,480 | 13,218 | 3,101 | 61,072 | 96,456 | 382,102 | 254,868 |
| 6 | 136,651 | 61,070 | 4,441 | 4,269 | 11,448 | 2,686 | 54,770 | 73,430 | 348,765 | 203,682 |
| 7 | 130,314 | 54,412 | 4,458 | 5,040 | 12,237 | 2,871 | 57,170 | - (a) - | 286,283 | 206,052 |
| 8 | 137,040 | 57,200 | 4,793 | 4,987 | 12,062 | 2,829 | 53,125 | - (a) - | 231,060 | 205,268 |

country retained its collections for postage; since 1st January 1874, the United Kingdom has conveyed the Mails free to and from ge collected (except the British Inland Rate on the outward correspondence), is either retained by, or given up to, the Australasian ls General at about 200,000*l.* a year.
other expenses under various Sub-Heads of the Post Office Votes.
een the Imperial and Indian Post Offices as to the manner in which certain charges should be brought to account.

*Geo. Chetwynd,*
Receiver and Accountant General.

# RETURN of the Annual Cost of the Packet Service between this Country and *India*, *Ceylon*, *Straits Settlements*, *China*, *Japan*, and *Australasia*, including Incidental Expenses; &c.

(*Mr. Rathbone.*)

*Ordered, by* The House of Commons, *to be Printed*,
8 *August* 1879.

# EAST INDIA (LOCAL GOVERNMENT, &c.).

RETURN to an Order of the Honourable The House of Commons, dated 8 August 1879;—*for*,

COPY "of a CIRCULAR to all LOCAL GOVERNMENTS and ADMINISTRATIONS in INDIA, dated Simla, the 16th day of June 1879, in explanation of the present FINANCIAL POSITION of the GOVERNMENT of INDIA, and of the recent ORDERS issued regarding the REDUCTION of EXPENDITURE and the Revision of PROVINCIAL ASSIGNMENTS."

India Office, 8th August 1879.

EDWARD STANHOPE, Under Secretary of State.

No. 1291.

CIRCULAR LETTER from the Government of India to all Local Governments and Administrations.

Sir, Simla, 16 June 1879.

BY his Resolution, No. 410 of the 1st ultimo, the Governor General in Council communicated to the local governments and administrations a general statement of the measures which he proposed to take for the reduction of the public expenditure. It was, at the same time announced, that it had become necessary to revise the existing financial arrangements with the local governments, with the object of obtaining relief to the Imperial Treasury, and averting, so far as possible, the necessity of imposing on the country fresh burdens, whether Imperial or provincial. The Governor General in Council stated his intention of immediately placing himself in communication with the several local governments, and of consulting them in regard to the particular measures which should be adopted for the attainment of that object.

2. These communications have already commenced, and his Excellency in Council thinks that it may facilitate the settlement of the questions which remain to be considered, if he now gives to the local governments a sketch of the present financial position of the Government of India.

3. The Financial Statement for the current year 1879-80, published on the 13th March last, was drawn up under very exceptional circumstances. They are well known to the local governments; but it may, nevertheless, be convenient to recapitulate them, and it will thus be easier to show clearly the important changes in the financial positition of the empire which have taken place since the commencement of the official year.

4. Early in 1878, the Government of India declared the necessity of recognising the fact that the obligations entailed on the Government by the periodical and inevitable recurrence of famine must be provided for among the ordinary charges of the State. As soon as it was admitted that famines must be looked on, not as abnormal or exceptional calamities, but as certain, from time to time, to recur, it became obvious that sound financial policy obliged the Government to reject altogether the expedient of trusting to borrowing to meet the charges which they entailed, and that it was essential to make such an improvement in the financial position of the Government, as would enable it to meet those charges from its ordinary revenue. This could only be done by securing in years of normal prosperity a surplus sufficient to meet the excess expenditure which must be incurred in time of famine.*

* Financial Statement for 1879-80, para. 15.

The Government decided that the amount of financial improvement necessary to enable it to undertake these new burdens could not safely be estimated at less than 1,500,000 *l.* a year. The net Imperial resources had, therefore, to be increased by that amount on account of famine alone.

5. £. 400,000 a year was provided without any fresh taxation, either Imperial or provincial, by administrative changes and improvements. The remaining 1,100,000 *l.* was furnished by additional taxation; and thus the requisite sum of 1,500,000 *l.* was made good.

The manner in which it was proposed actually to apply this surplus has often been explained. The public debt was to be reduced, or its growth prevented, to the extent of 1,500,000 *l.* a year, and thus resources were to be stored up in years of prosperity, by means of which, when famine actually occurred, it would be possible to discharge the heavy obligations which would then fall upon the State.

6. In the first statement made on the subject in the Legislative Council on the 27th December 1877, Sir John Strachey spoke as follows:—

"It is the firm intention of the present Government to apply the funds, now to be provided for this special purpose, strictly to the exclusive objects which they were designed to secure. In such matters, no doubt, Governments cannot fetter their successors, and nothing that we could now say or do would prevent the application of this fund to other purposes. Without thinking of a future far removed from us, events might of course happen which would render it impracticable even for us, who have designed these measures, to maintain our present resolutions. So far, however, as we can now speak for the future, the Government of India intends to keep this million and a-half as an insurance against famine alone. In saying this, I should explain, that we do not contemplate the constitution of any separate statutory fund, as such a course would be attended with many useless and inconvenient complications, without giving any real security. Unless, then, it should be proved hereafter by experience that the annual appropriation of a smaller sum from our revenues will give to the country the protection which it requires, we consider that the estimates of every year ought to make provision for religiously applying the sum I have mentioned to this sole purpose, and I hope that no desire to carry out any administrative improvement, however urgent, or any fiscal reform, however wise, will tempt the Government to neglect this sacred trust."

7. These assurances have frequently been repeated. The Governor General in Council has never swerved from his resolution; he is at this moment as firmly determined as ever to maintain that resolution in all its integrity, and he has, he hopes, succeeded in maintaining it in spite of circumstances altogether beyond his control, and of exceptional and extreme difficulty.

8. At the beginning of the last financial year, 1878-79, the Government of India believed that it had not only secured the annual surplus of 1,500,000 *l.*, required for the protection of the country against famine, but an additional surplus of nearly 500,000 *l.* to meet unforeseen contingencies. In the course of the year, however, circumstances occurred which made a very grave alteration in the financial position of the Government. The exchange value of the rupee fell to a most serious extent, and the country became involved in war. Notwithstanding these untoward events, the Government was able to meet from its revenues the whole charges of the war to the end of 1878-79, amounting to 670,000 *l.*, to spend 555,000 *l.* on famine relief, and in addition to all this a surplus of 1,300,000 *l.* for famine insurance remained. Although the surplus of the year was increased by special causes, the hopes and assurances of the Government in regard to the provision of means for protecting the country against famine were, in 1878-79, more than fulfilled.* The accounts of the year not having yet been closed, the figures now given are necessarily open to some correction, but there can be no doubt of the substantial accuracy of these conclusions.

* *See* Financial Statement for 1879-80, para. 159.

9. When three months ago, the Budget arrangements for the present year had to be made, the war still continued, and the fall in the exchange with London had become still more serious. Although the help expected from the British Treasury relieved the Government from immediate anxiety on account of the expenses of the war, it was impossible to say how long the war might continue, or what charges it might ultimately entail. The prospect presented by the further diminution of the exchange value of the rupee was, however, a cause of far greater financial apprehension.

10. It

10. It may be assumed that India has now to pay and raise in the year by taxation, on account of the home charges, a sum exceeding by about 3,000,000 *l.* what would have been necessary if the exchange had remained at the rate prevailing before the long standing equilibrium between gold and silver was disturbed.* The estimates of the present year were worse by 1,364,000 *l.* than they would have been if the exchange could have been taken at the same rate as that taken for 1878-79. This additional charge exceeded by about a quarter of a million the whole sum yielded by the new taxation imposed for the protection of the country against famine. In every other respect the condition of the finances was satisfactory. But for this cause, there would have been, apart from the war, a real surplus, on the estimates of the year, of more than 2,000,000 *l.* As matters actually stand, this surplus, after allowing for the loss of revenue caused by the partial remission of the duties on cotton goods, has been reduced to about 800,000 *l.*†, a sum less by 700,000 *l.* than the surplus of 1,500,000 *l.* required on account of insurance against famine alone, and less by 1,200,000 *l.* than the total surplus of 2,000,000 *l.* which the Government of India has repeatedly declared to be required, and which, it believed a year ago that it had secured.

* Financial Statement for 1879-80, para. 276.

† Financial Statement for 1879-80, para. 265.

11. The question whether this most serious and indefinite growth of the charges on account of loss by exchange could be prevented by an alteration in the law regulating the currency of India has, it is generally known, been long under the anxious consideration of the Government. If, as some authorities maintained, it could be shown to be in the power of the Government to apply, by this means, and without injury to the country, a sufficient remedy for the evil, it was clear that this course should be adopted. If, on the other hand, no such remedy was possible, other measures for the improvement of the financial position of the Government were not less clearly requisite. It seemed to the Government of India that this question must be settled before any measures for imposing new taxation, or for reducing really useful expenditure, could properly be adopted. The Governor General in Council accordingly reported this conclusion, with a full statement of his own views, to the Secretary of State; he said that in the event of sufficient proof being given, within a reasonable time, that, through an alteration in the currency law, or by the operation of other causes, a permanent recovery of the exchange could be anticipated, "it would be prudent to accept the temporary loss of the surplus, secured by the arrangements made at the commencement of the present financial year, by which we had hoped that an insurance against famine had been provided for the people of India. We feel, however, that a final judgment on the question of policy cannot long be delayed, without loss of character to the Government and serious danger to the country."

12. When the Financial Statement for the present year was published, this question was under the consideration of Her Majesty's Government, and the fact was announced in paragraph 280 of the Statement. It was said that it was not desirable to enter further into the subject "until Her Majesty's Government has had time to mature its decision in regard to the measures which ought to be taken." It was added that although, for the present, the Governor General in Council thought it wise to abstain from imposing any fresh burdens on the country, and to accept the temporary loss of the Famine Insurance Surplus, he would "in no degree abandon the imperative duty of making, to the utmost of his ability, provision for protecting the country against famine. He still believes that a surplus of 1,500,000 *l.* a year, in ordinary times, is necessary to cover this liability alone."

13. It still appears to the Governor General in Council that no other conclusion could, under the circumstances of the case, have been reasonably adopted; and this conclusion, which was rendered desirable by the position of the question of exchange, would, if no such question had arisen, have been rendered necessary by the war. The Government of India has always declared that circumstances calling for seriously increased expenditure of a temporary character might occur in which it would be wise to accept the temporary suspension of the Famine Insurance Surplus as the lesser of two evils. This was the policy which the Government of India resolved, under the circumstances described, to adopt at the commencement of the present year; and, although it was unfortunate

that the contingency which had been foreseen as possible, should have occurred so soon after the arrangement for the protection of the country against famine were supposed to have been completed, the Governor General in Conncil has no doubt that the proper course was taken.

14. Although the Governor General in Council thus resolved to await the decision of Her Majesty's Government on the important question which was under its consideration, he did not, on this account, neglect the duty of being prepared to take immediate action, if that decision should render is necessary to abandon the expectation that some relief from the increasing difficulties caused by the fall in the value of silver in relation to gold might be found by altering the law by which the currency is regulated. The official orders of the Secretary of State, to the effect that measures in this direction appeared impracticable, were issued on the 19th May; but their purport was known to the Government of India a few weeks earlier. About the same time, it became possible to look forward with confidence to the termination of the war, and to the removal of the anxiety which was felt on this account when the Financial Statement was made. On the 1st May, the resolution referred to in the first paragraph of this letter was published, declaring that immediate measures must be taken for the reduction of the public expenditure in all its branches, and for the revision of the arrangements between the Imperial and provincial Governments. The Governor General in Council has no doubt that every one will agree in the opinion that, however unfortunate may be the necessity for these measures, it was the duty of the Government to take them rather than impose fresh taxation.

15. The orders that have already been issued provide for a reduction next year of 733,000 *l.* on the ordinary Imperial and provincial grants for public works, and stringent measures are being taken for the reduction, at no little sacrifice, of the central establishments of the Government of India. The amount by which the revision of the provincial assignments will increase the resources of the Imperial Treasury cannot now be stated, but there can be no doubt that it will be considerable. The Governor General in Council hopes, by the various measures in progress, to obtain, in the Civil departments alone, an improvement in the finances which may, with the active co-operation of the local governments, amount to 1,000,000 *l.*; against this, however, there must be a serious set-off on account of pensions and other forms of compensation to the officers with whose services it will be necessary to dispense.

16. With the object of examining into the whole question of military expenditure in India, and the possibility of reducing it without interfering with the efficiency of the army, a Commission of experienced military and civil officers, under the presidency of Sir Ashley Eden, has been appointed. An investigation by a committee, under the presidency of the Earl of Northbrook, is also going on at the present time in London into the question of the home military charges. The Governor General in Council cannot now say anything in regard to the probable results of these inquiries in this country and in England, but it is his earnest hope and expectation that they will prove beneficial in a high degree to the interests of India.

17. It has been shown, in the 10th paragraph of this letter, that the sum of 700,000 *l.* must be provided to restore in its integrity the surplus of 1,500,000 *l.* required as an insurance against famine. The reductions of expenditure, and the other measures which have already been taken, have more than covered this amount. It may therefore be confidently said that the Government of India has already, without imposing fresh burdens on the people, made provision for securing the full amount of the surplus originally declared necessary for protecting the country against famine, as well as for recouping the loss of revenue caused by the reductions lately made in the duty on cotton goods.

18. In saying this, it is of course assumed that no fresh causes will lead to a large increase of expenditure, or to a large falling off in the revenue. With the single exception of the loss by exchange, no cause of financial anxiety is now apparent; but how serious this exception may prove in the future has unfortunately been shown most forcibly by the experience of the past. This indefinite

indefinite and uncontrollable liability throws an element of doubt into all the financial arrangements of the Government; it is this liability which has rendered necessary the stringent measures which have been taken for reducing expenditure on works most useful to the country, and essential to its rapid progress; which has obliged the Governor General in Council to disturb, to some extent, the satisfactory relations established between the supreme and provincial Governments, and has made it impossible to say that India may not have to submit hereafter to further sacrifices. His Excellency in Council is not on this account less firm in his resolution to maintain the finances of the empire in a thoroughly sound condition, nor is he less confident of complete success in carrying that resolution into effect.

19. The local governments are aware that it has been decided to reduce very largely the expenditure, not only on ordinary public works, but, in accordance with the instructions of the Secretary of State, on productive works also. His Excellency in Council does not disguise from himself the serious injury which must be caused by even the temporary restriction of a policy followed for many years past with eminent success, and which, in spite of all mistakes, has promoted to an extraordinary degree the material progress of the country. The Government of India greatly regrets the unfortunate necessity under which, by causes altogether beyond its control, it has thus been placed.

20. Rigid economy in every branch of the public service is, in present circumstances, the policy which must be followed. To quote again the words of the resolution of the 1st May:—

"Unless positive necessity exists, no improvements in administration, however desirable, must be undertaken if they involve increased charges; no fresh establishments must be entertained; no new offices must be created; no new works, which it is possible to postpone, must be commenced."

It is through this policy of retrenchment and economy that the necessity for fresh taxation has for the present been avoided; and if the fall in the value of silver in relation to gold should further increase, strict adherence to that policy will be more than ever essential. The Governor General in Council knows that every local government and administration in India will give to him its loyal support in carrying out the measures which he has resolved to adopt.

I have, &c.

(signed) *R. B. Chapman,*
Secretary to the Government of India.

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# EAST INDIA (LOCAL GOVERNMENT, &c.).

COPY of a CIRCULAR to all LOCAL GOVERNMENTS and ADMINISTRATIONS in INDIA, dated Simla, the 16th day of June 1879, in explanation of the present FINANCIAL POSITION of the GOVERNMENT of INDIA, and of the recent ORDERS issued regarding the REDUCTION of EXPENDITURE and the Revision of PROVINCIAL ASSIGNMENTS.

(*Mr. Edward Stanhope.*)

*Ordered, by* The House of Commons, *to be Printed*,
8 *August* 1879.

# FINANCE AND REVENUE ACCOUNTS

OF

# THE GOVERNMENT OF INDIA,

FOR THE

## Year 1877/78;

AND

## ESTIMATE OF REVENUE AND EXPENDITURE

FOR 1878/79;

WITH A COMPARISON OF THE TWO YEARS.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

India Office,
13 May 1879.

EDWARD STANHOPE,
Under Secretary of State.

## PART I.

*Ordered, by* The House of Commons, *to be Printed.*
14 *May* 1879.

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# PART I.

## FINANCE AND REVENUE ACCOUNTS

OF

## THE GOVERNMENT OF INDIA,

FOR 1877-78.

## GENERAL ACCOUNT of the REVENUE and EXPENDITURE, and RECEIPTS and for the Year ended

| | India. | England. | No. of Account. | No. of Page. | India. | England. | TOTAL. |
|---|---|---|---|---|---|---|---|
| | | | | | £. | £. | £. |
| Balance on the 1st April 1877 - - - - - | | | 86 | 179 | 12,750,698 | 2,713,967 | 15,464,665 |
| Revenue, Ordinary - - | £. 51,504,759 | £. 291,107 | | | | | |
| Revenue from *Productive Public Works - - - | 7,172,670 | 765 | | | | | |
| £. | 58,677,429 | 291,872 | 1 | 4 | 58,677,429 | 291,872 | 58,969,301 |
| DEBT: | | | | | | | |
| Permanent Debt incurred, exclusive of that for Productive Public Works - - - - - - - - | | | 78 | 172 | 223 | 4,280,000 | 4,280,223 |
| Temporary or Floating Debt incurred - - - - | | | 79 | 173 | 581,282 | - - | 581,282 |
| Treasury Notes, bearing Interest, issued to Service Funds | | | 80 | 173 | 294,174 | - - | 294,174 |
| Receipts of Service Funds bearing Interest - - - | | | 81 | 174 | 584,323 | - - | 584,323 |
| Savings Bank Deposits received - - - - - | | | 82 | 174 | 725,688 | - - | 725,688 |
| DEBT INCURRED FOR PRODUCTIVE PUBLIC WORKS - | | | 78 | 172 | 3,505,681 | - - | 4,791,052 |
| DEBT TRANSFERRED FOR PRODUCTIVE PUBLIC WORKS - | | | 94 | 204 | 1,285,371 | | |
| *LOCAL FUNDS* - - - - - - - - - - | | | 83 | 175 | 3,811,061 | - - | 3,811,061 |
| POLITICAL TRUST, PRIZE, AND RAILWAY FUNDS - - | | | 85 | 178 | 258,539 | - - | 258,539 |
| DEPOSITS, ADVANCES, &c.: | | | | | | | |
| Deposits - - - - - - - - - - | | | 84 | 175 | 10,289,647 | - - | 10,289,647 |
| Repayment of Advances - - - - - - - | | | – | – | 14,064,254 | 2,167 | 14,066,421 |
| Repayment of Sums advanced on Loan to Municipalities, Native States, &c. - - - - - - - - | | | 87 | 180 | 422,493 | - - | 422,493 |
| Capital Receipts of Guaranteed Railway and other Companies - - - - - - - - - | | | 92 | 194 | 2,010,667 | 2,277,235 | 4,287,902 |
| Remittances between Districts - - - - - | | | – | – | 79,119 | - - | 79,119 |
| Miscellaneous - - - - - - - - - | | | – | – | 512,082 | 59,141 | 571,223 |
| London Bills payable - - - - - - - - | | | 95 | 205 | 11,698,500† | - - | 11,698,500 |
| ACCOUNTS BETWEEN PRESIDENCIES: | | | | | | | |
| Bills drawn, Remittances of Treasure, Advances recovered | | | – | – | 15,978,696 | - - | 15,978,696 |
| ACCOUNTS BETWEEN INDIA AND ENGLAND: | | | | | | | |
| Amount received for Bills drawn by Secretary of State on Treasuries in India - - - - - - - | | | 95 | 205 | - - | 10,134,455 | 10,134,455 |
| Other Remittance transactions - - - - - - | | | – | – | 1,119,626 | 109,806 | 1,229,432 |
| TOTAL - - - £. | | | | | 138,649,553 | 19,868,643 | 158,518,196 |

* "Productive Public Works" are those formerly called Public Works Extraordinary.
† Includes amount of Bills, 10,134,455 *l.*, and loss by exchange, 1,564,045 *l.*

## DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1878.

| | India. | England. | No. of Account. | No. of Page. | India. | England. | TOTAL. |
|---|---|---|---|---|---|---|---|
| | | | | | £. | £. | £. |
| Expenditure, Ordinary - | £. 45,785,082 | £. 9,362,750 | | | | | |
| Expenditure on Productive Public Works - - - | 2,678,956 | 4,685,600 | | | | | |
| £. | 48,464,038 | 14,048,350 | 2 | 6 | 48,464,038 | 14,048,350 | 62,512,388 |
| DEBT: | | | | | | | |
| Permanent Debt discharged, exclusive of that for Productive Public Works - - - - - - - | | | 78 | 172 | 474,510 | - - | 474,510 |
| Permanent Debt reduced by transfer to Debt incurred for Productive Public Works - - - - - | | | – | – | 1,285,371 | - - | 1,285,371 |
| Book Debt Loan on account of Madho Rao discharged - | | | – | – | 3,200 | - - | 3,200 |
| Temporary or Floating Debt paid off - - - - | | | 79 | 173 | 544,060 | - - | 544,060 |
| Treasury Notes of Service Funds paid off - - - | | | 80 | 173 | 160,392 | - - | 160,392 |
| Payments out of Deposits of Service Funds bearing Interest - - - - - - - - - - - | | | 81 | 174 | 524,286 | - - | 524,286 |
| Savings Bank Deposits repaid - - - - - | | | 82 | 174 | 736,546 | - - | 736,546 |
| PRODUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE - | | | 4 | 9 | 3,644,229 | 1,146,823 | 4,791,052 |
| LOCAL FUNDS - - - - - - - - - - | | | 83 | 175 | 3,627,231 | - - | 3,627,231 |
| POLITICAL TRUST, PRIZE, AND RAILWAY FUNDS - - | | | 85 | 178 | 333,899 | - - | 333,899 |
| DEPOSITS, ADVANCES, &c.: | | | | | | | |
| Deposits - - - - - - - - - - - | | | 84 | 175 | 10,142,731 | - - | 10,142,731 |
| Advances repayable - - - - - - - - | | | – | – | 13,757,589 | 2,927 | 13,760,516 |
| Advances by way of Loan to Municipalities, Native States, &c. - - - - - - - - - | | | 87 | 180 | 1,505,050 | - - | 1,505,050 |
| Payments to Railway and other Guaranteed Companies out of Capital Funds - - - - - - - - | | | 92 | 194 | 1,571,964 | 2,590,191 | 4,162,155 |
| Remittances between Districts - - - - - - | | | – | – | 89,789 | - - | 89,789 |
| Miscellaneous - - - - - - - - - | | | – | – | 844,337 | - - | 844,337 |
| London Bills payable - - - - - - - - | | | 95 | 205 | 9,947,000* | - - | 9,947,000 |
| ACCOUNTS BETWEEN PRESIDENCIES: | | | | | | | |
| Bills paid, Remittances of Treasure, Advances made - | | | – | – | 15,871,617 | - - | 15,871,617 |
| ACCOUNTS BETWEEN INDIA AND ENGLAND: | | | | | | | |
| Secretary of State's Bills paid in India - - - - | | | 95 | 205 | 10,460,819† | - - | 10,460,819 |
| Other Remittance transactions - - - - - - | | | – | – | 162,593 | 1,003,695 | 1,166,288 |
| Balance on the 31st March 1878 - - - | | | 86 | 179 | 14,498,302 | 1,076,657 | 15,574,959 |
| TOTAL - - - - £. | | | | | 138,649,553 | 19,868,643 | 158,518,196 |

* Includes amount of Bills discharged, 8,624,393 *l.*, and Loss by Exchange thereon, 1,322,607 *l.*
† Includes 326,364 *l.* outstanding Bills of 1876–77 discharged, and 10,134,455 *l.*, Bills drawn in 1877–78 adjusted.

| | £. |
|---|---|
| Revenue - - - - - - - - - - - - | 58,969,301 |
| Expenditure chargeable thereon - - - - - - - | 62,512,388 |
| Excess of Expenditure over Revenue - - - | £. 3,543,087 |

## No. 1.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received for the Year ended

| HEADS OF REVENUE. | No. of Account. | No. of Page. | India, General and Political.* | Oudh. | Central Provinces. | British Burmah. | Assam. | |
|---|---|---|---|---|---|---|---|---|
| REVENUE, ORDINARY: | | | £. | £. | £. | £. | £. | |
| Land Revenue | 6 | 14 | 82,088 | 1,283,112 | 601,955 | 785,648 | 362,972 | 1 |
| Tributes and Contributions | 7 | 19 | 208,350 | - | 13,789 | - | - | 2 |
| Forest | 8 | 20 | 10,645 | 40,295 | 68,391 | 160,308 | 13,433 | 3 |
| Excise on Spirits and Drugs | 9 | 22 | 19,432 | 69,114 | 147,240 | 176,078 | 162,566 | 4 |
| Assessed Taxes | 10 | 23 | 33 | - | - | - | - | 5 |
| Provincial Rates | 11 | 23 | - | - | - | - | - | 6 |
| Customs | 12 | 24 | 134,945 | - | - | 421,059 | - | 7 |
| Salt | 13 | 28 | 1,484,254 | - | - | 11,767 | - | 8 |
| Opium | 14 | 30 | - | - | - | - | - | 9 |
| Stamps | 15 | 32 | 23,472 | 101,115 | 103,518 | 70,220 | 55,709 | 10 |
| Mint | 16 | 33 | 197,614 | - | - | - | - | 11 |
| Post Office | 17 | 35 | 98,488 | 18,853 | 21,391 | 17,938 | 13,379 | 12 |
| Telegraph | 18 | 37 | 352,281 | - | - | - | - | 13 |
| Law and Justice | 19 | 45 | 29,293 | 29,697 | 51,801 | 46,739 | 14,741 | 14 |
| Police | 20 | 52 | 46 | 2,253 | 4,216 | 18,470 | 524 | 15 |
| Marine † | 21 | 53 | 407 | - | - | 10,140 | - | 16 |
| Education | 22 | 60 | 965 | 1,508 | 7,248 | 3,578 | 2,303 | 17 |
| Interest | 23 | 63 | 265,221 | 8,444 | 2,997 | 1,001 | 1,660 | 18 |
| Receipts in aid of Superannuation, Retired, and Compassionate Allowances | 26 | 68 | 102,748 | 50 | 96 | 279 | 167 | 19 |
| Gain by Exchange on Transactions with London | 28 | 70 | 525,816 | 10 | 34 | 502 | 1 | 20 |
| Miscellaneous | 30 | 71 | 45,513 | 10,152 | 2,265 | 21,355 | 5,044 | 21 |
| Army | 43 | 87 | 459,684 | - | - | - | - | 22 |
| Public Works | 50 | 106 | 28,298 | 1,449 | 23,735 | 39,789 | 444 | 23 |
| Provincial Contributions | – | – | - | - | 19,347 | - | - | 24 |
| Provincial Deficits | 42 | 86 | - | 43,033 | - | - | - | 25 |
| REVENUE, ORDINARY | – | – | 4,069,593 | 1,609,085 | 1,068,023 | 1,784,271 | 632,943 | 26 |
| REVENUE from PRODUCTIVE PUBLIC WORKS: | | | | | | | | |
| Irrigation ‡ | 51 | 108 | - | - | - | - | - | 27 |
| State Railways | 52 | 109 | 325,419 | - | 10,639 | 62,876 | - | 28 |
| Guaranteed Railways: (Net Traffic Receipts, &c.) | 3 | 8 | 6,129,765 | - | - | - | - | 29 |
| Madras Irrigation and Canal Company (Net Traffic Receipts, &c.) | 3 | 8 | - | - | - | - | - | 30 |
| REVENUE from PRODUCTIVE PUBLIC WORKS | – | – | 6,455,184 | - | 10,639 | 62,876 | - | 31 |
| GRAND TOTAL REVENUE £. | | | 10,524,777 | 1,609,085 | 1,078,662 | 1,847,147 | 632,943 | 32 |

* Under this heading are shown the Receipts and Charges connected with the Bengal Army, the Telegraph, the Calcutta Mint, and other departments under the direct administration of the Governor General in Council, the Revenue and Charges of the districts of Coorg and Ajmere, and the expenses of the British Representatives at the principal Native Courts in India.

on each Account in the several PROVINCES of *British India*, and in *England*, 31st March 1878.

| | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay, including Sindh. | TOTAL, INDIA. | ENGLAND. | GRAND TOTAL. |
|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 3,696,210 | 4,063,647 | 1,993,174 | 3,494,884 | 3,662,346 | 20,026,036 | - - | 20,026,036 |
| 2 | - - | - - | 27,990 | 344,643 | 80,348 | 675,120 | - - | 675,120 |
| 3 | 42,623 | 80,015 | 68,371 | 40,434 | 126,153 | 650,668 | 13,434 | 664,102 |
| 4 | 686,789 | 214,880 | 104,377 | 471,069 | 405,530 | 2,457,075 | - - | 2,457,075 |
| 5 | 10 | 86,038 | - - | 14 | 15 | 86,110 | - - | 86,110 |
| 6 | 210,504 | 28,000 | - - | - - | - - | 238,504 | - - | 238,504 |
| 7 | 1,186,900 | - - | - - | 203,350 | 676,042 | 2,622,296 | - - | 2,622,296 |
| 8 | 2,693,601 | - - | - - | 1,142,186 | 1,128,274 | 6,460,082 | - - | 6,460,082 |
| 9 | 6,432,881 | - - | - - | - - | 2,749,841 | 9,182,722 | - - | 9,182,722 |
| 10 | 1,081,452 | 378,342 | 274,162 | 489,221 | 416,272 | 2,993,483 | - - | 2,993,483 |
| 11 | - - | - - | - - | 118 | 246,090 | 443,822 | 37 | 443,859 |
| 12 | 184,814 | 96,712 | 132,672 | 114,597 | 149,450 | 847,694 | - - | 847,694 |
| 13 | - - | - - | - - | - - | - - | 352,281 | 6,149 | 358,430 |
| 14 | 215,501 | 123,571 | 90,750 | 124,192 | 86,936 | 813,221 | - - | 813,221 |
| 15 | 9,191 | 19,626 | 1,007 | 7,846 | 20,538 | 83,717 | - - | 83,717 |
| 16 | 170,375 | - - | - - | 2,030 | 48,586 | 231,538 | - - | 231,538 |
| 17 | 51,960 | 8,391 | 8,309 | 3,704 | 21,028 | 108,994 | - - | 108,994 |
| 18 | 83,957 | 3,514 | 2,044 | 28,176 | 107,657 | 504,671 | 23,617 | 528,288 |
| 19 | 7,110 | 1,243 | 2,528 | 247,559 | 133,290 | 495,070 | 102,111 | 597,181 |
| 20 | 3,516 | 852 | 775 | 9,009 | 20,723 | 561,238 | - - | 561,233 |
| 21 | 142,808 | 23,239 | 21,647 | 38,179 | 34,820 | 345,022 | 68,709 | 413,731 |
| 22 | - - | - - | - - | 178,778 | 171,554 | 810,016 | 59,965 | 869,981 |
| 23 | 32,413 | 74,591 | 15,645 | 45,624 | 92,466 | 354,454 | 17,085 | 371,539 |
| 24 | - - | - - | 61,295 | - - | - - | 80,642 | - - | 80,642 |
| 25 | - - | 24,061 | 13,189 | - - | - - | 80,283 | - - | 80,283 |
| 26 | 16,932,615 | 5,226,722 | 2,817,935 | 6,985,613 | 10,377,959 | 51,504,759 | 291,107 | 51,795,866 |
| 27 | 49,477 | 271,920 | 156,122 | 8,664 | 16,033 | 502,216 | 765 | 502,981 |
| 28 | 73,181 | - - | 76,413 | - - | - - | 548,528 | - - | 548,528 |
| 29 | - - | - - | - - | - - | - - | 6,129,765 | - - | 6,129,765 |
| 30 | - - | - - | - - | —7,839 | - - | —7,839 | - - | —7,839 |
| 31 | 122,658 | 271,920 | 232,535 | 825 | 16,033 | 7,172,670 | 765 | 7,173,435 |
| 32 | 17,055,273 | 5,498,642 | 3,050,470 | 6,986,438 | 10,393,992 | 58,677,429 | 291,872 | 58,969,301 |

† Including Inland Navigation.
‡ It is intended to include under this head as soon as it can be ascertained the share of the Land Revenue due to Irrigation.

## No. 2.—ACCOUNT of the ORDINARY EXPENDITURE chargeable

| HEADS OF EXPENDITURE. | Number of Account. | Number of Page. | India, General and Political. | Oudh. | Central Provinces. | British Burmah. | Assam. | |
|---|---|---|---|---|---|---|---|---|
| | | | £. | £. | £. | £. | £. | |
| Refunds and Drawbacks | 32 | 74 | 31,386 | 4,348 | 5,622 | 12,407 | 4,861 | 1 |
| Payments in realisation of Revenue: | | | | | | | | |
| Land Revenue | 6 | 15 | 99,811 | 75,956 | 65,503 | 105,428 | 83,462 | 2 |
| Forest | 8 | 20 | 11,273 | 20,518 | 31,917 | 85,823 | 9,991 | 3 |
| Excise on Spirits and Drugs | 9 | 22 | 307 | 2,968 | 6,479 | 1,443 | 1,163 | 4 |
| Assessed Taxes | 10 | 23 | - | - | - | - | - | 5 |
| Provincial Rates | 11 | 23 | - | - | - | - | - | 6 |
| Customs | 12 | 27 | - | - | - | 23,087 | - | 7 |
| Salt | 13 | 28 | 311,338 | - | - | 442 | - | 8 |
| Opium | 14 | 31 | 196 | - | - | - | - | 9 |
| Stamps | 15 | 32 | 686 | 2,743 | 1,396 | 1,276 | 1,255 | 10 |
| Mint | 16 | 33 | 58,095 | - | - | - | - | 11 |
| Post Office | 17 | 35 | 35,747 | 14,197 | 18,077 | 11,868 | 14,637 | 12 |
| Telegraph | 18 | 37 | 376,376 | - | - | - | - | 13 |
| Allowances and Assignments under Treaties and Engagements | 39 | 82 | 162,751 | 69,885 | 56,462 | - | 4,840 | 14 |
| TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection, and Cost of Salt and Opium | - | - | 1,087,966 | 190,615 | 185,456 | 241,774 | 120,209 | 15 |
| Interest on Permanent and Floating Debt, exclusive of that for Productive Public Works | 24 | 65 | 2,180,168 | - | - | - | - | 16 |
| Interest on Service Funds and other Obligations | 25 | 66 | 202,043 | 904 | 815 | 413 | 418 | 17 |
| Administration | 33 | 75 | 437,228 | 30,628 | 42,208 | 35,448 | 18,321 | 18 |
| Minor Departments | 34 | 77 | 185,039 | 259 | 5,836 | 7,538 | 2,404 | 19 |
| Law and Justice | 19 | 46 | 152,692 | 113,427 | 112,727 | 127,846 | 61,928 | 20 |
| Police | 20 | 52 | 8,852 | 92,759 | 119,690 | 146,372 | 60,679 | 21 |
| Marine * | 21 | 54 | 14,507 | - | - | 24,208 | - | 22 |
| Education | 22 | 60 | 9,716 | 23,526 | 39,616 | 22,330 | 16,317 | 23 |
| Ecclesiastical | 35 | 78 | 15,352 | 3,925 | 4,051 | 4,039 | 1,750 | 24 |
| Medical | 36 | 78 | 13,042 | 19,429 | 27,827 | 22,913 | 10,053 | 25 |
| Stationery and Printing | 37 | 79 | 56,250 | 7,751 | 5,067 | 8,400 | 2,347 | 26 |
| Political Agencies | 38 | 80 | 208,085 | - | 625 | 14,457 | 3,710 | 27 |
| Superannuation, Retired and Compassionate Allowances | 27 | 69 | 98,705 | 11,230 | 16,579 | 8,779 | 4,990 | 28 |
| Loss by Exchange on Transactions with London | 29 | 70 | 1,157,385 | - | 1 | 778 | - | 29 |
| Miscellaneous | 31 | 72 | 20,175 | 4,349 | 2,885 | 3,748 | 4,911 | 30 |
| Civil, Furlough and Absentee Allowances | 40 | 85 | 7 | - | - | - | - | 31 |
| Army | 43 | 87 | 6,892,000 | - | - | - | - | 32 |
| Public Works | 47 | 100 | 994,693 | 61,626 | 166,136 | 155,422 | 80,312 | 33 |
| Famine Relief | 41 | 85 | 5,871 | - | - | - | - | 34 |
| Provincial Surpluses | 42 | 86 | - | - | 6,532 | 59,784 | 3,567 | 35 |
| EXPENDITURE, ORDINARY | - | - | 13,739,776 | 560,428 | 736,051 | 884,249 | 391,916 | 36 |
| EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST): | | | | | | | | |
| Interest on Debt incurred for Productive Public Works | 24 | 65 | 1,067,940 | - | - | - | - | 37 |
| Irrigation, Working and Maintenance | 48 | 104 | - | - | - | - | - | 38 |
| State Railways, Working and Maintenance | 48 | 104 | 226,287 | - | 7,043 | 59,994 | - | 39 |
| Guaranteed Railways (Interest, Surplus Profits, &c.) | 3 | 8 | 752,823 | 9,994 | 94 | - | - | 40 |
| Madras Irrigation and Canal Company, Interest, &c. | 3 A | 8 | - | - | - | - | - | 41 |
| Expenditure on Productive Public Works (Working Expenses and Interest) | - | - | 2,047,050 | 9,994 | 7,137 | 59,994 | - | 42 |
| GRAND TOTAL £. | - | - | 15,786,826 | 570,422 | 743,188 | 944,243 | 391,916 | 43 |

* Including Inland Navigation.

on the REVENUES of *India*, for the Year ended 31st March 1878.

| | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay, including Sindh. | Total, India. | England. | | Grand Total. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Stores for India. | Other Charges. | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 114,969 | 16,109 | 12,008 | 24,807 | 77,775 | 304,292 | - - | - - | 304,292 |
| 2 | 302,946 | 402,269 | 249,821 | 465,354 | 677,408 | 2,527,958 | 2,791 | 576 | 2,531,325 |
| 3 | 26,188 | 52,295 | 51,986 | 38,242 | 86,096 | 414,329 | 5 | 7,333 | 421,667 |
| 4 | 30,583 | 11,023 | 5,763 | 26,449 | 8,159 | 94,337 | 4,702 | - - | 99,039 |
| 5 | - - | 4,631 | - - | - - | - - | 4,631 | - - | - - | 4,631 |
| 6 | 1,027 | - - | - - | - - | - - | 1,027 | - - | - - | 1,027 |
| 7 | 71,579 | - - | - - | 23,246 | 84,903 | 202,815 | - - | - - | 202,815 |
| 8 | 14,196 | - - | - - | 132,840 | 80,232 | 539,048 | 810 | - - | 539,858 |
| 9 | 2,657,159 | - - | - - | - - | 2,149 | 2,659,504 | 1,762 | - - | 2,661,266 |
| 10 | 24,773 | 4,951 | 7,429 | 14,577 | 15,127 | 74,213 | 28,460 | - - | 102,673 |
| 11 | - - | - - | - - | 1,953 | 45,801 | 105,849 | 26,209 | 25 | 132,083 |
| 12 | 232,334 | 96,923 | 141,363 | 95,466 | 148,623 | 809,235 | 17,861 | 78,725 | 905,821 |
| 13 | - - | - - | - - | - - | - - | 376,376 | 36,508 | 48,262 | 461,146 |
| 14 | 234,795 | 51,327 | 76,857 | 225,397 | 742,712 | 1,625,026 | - - | 21,067 | 1,646,093 |
| 15 | 3,710,549 | 639,528 | 545,227 | 1,048,331 | 1,968,985 | 9,738,640 | 119,108 | 155,988 | 10,013,736 |
| 16 | - - | - - | - - | - - | - - | 2,180,168 | - - | 2,492,282 | 4,672,450 |
| 17 | 14,214 | 2,459 | 1,177 | 53,625 | 79,084 | 355,152 | - - | 716 | 355,868 |
| 18 | 156,345 | 113,845 | 116,711 | 127,130 | 180,207 | 1,258,071 | 2,397 | 213,296 | 1,473,764 |
| 19 | 28,130 | 14,636 | 15,232 | 25,726 | 15,925 | 300,725 | 9,646 | 21,233 | 331,604 |
| 20 | 876,356 | 447,921 | 320,514 | 523,983 | 581,849 | 3,319,243 | 193 | 237 | 3,319,673 |
| 21 | 418,734 | 275,905 | 258,921 | 344,006 | 432,319 | 2,158,237 | - - | - - | 2,158,237 |
| 22 | 216,856 | - - | 875 | 8,874 | 125,181 | 390,501 | 35,487 | 116,212 | 542,200 |
| 23 | 252,409 | 81,920 | 67,063 | 93,289 | 131,443 | 737,629 | - - | 391 | 738,020 |
| 24 | 23,220 | 19,682 | 21,713 | 34,781 | 28,098 | 156,611 | 78 | 1,350 | 158,039 |
| 25 | 172,716 | 70,532 | 54,868 | 99,795 | 120,644 | 611,819 | - - | - - | 611,819 |
| 26 | 50,344 | 15,640 | 17,681 | 44,150 | 28,678 | 236,308 | 182,436 | 6,900 | 425,644 |
| 27 | 6,375 | 3,562 | 56,687 | 13,181 | 83,109 | 389,791 | 235 | 78,949 | 468,975 |
| 28 | 79,769 | 67,571 | 39,864 | 138,930 | 136,960 | 603,377 | - - | 1,255,309 | 1,858,686 |
| 29 | 8 | 6 | 9 | 16,056 | 479,134 | 1,653,377 | - - | - - | 1,653,377 |
| 30 | 37,397 | 26,511 | 11,863 | 32,738 | 28,349 | 172,926 | - - | 46,608 | 219,534 |
| 31 | 2,036 | - - | - - | - - | 197 | 2,240 | - - | 235,122 | 237,362 |
| 32 | - - | - - | - - | 2,993,623 | 2,472,888 | 12,358,511 | 1,154,461 | 3,126,789 | 16,639,761 |
| 33 | 359,088 | 344,558 | 307,218 | 559,694 | 550,885 | 3,579,632 | 2,693 | 93,949 | 3,676,274 |
| 34 | 402 | - - | - - | 4,363,671 | 965,146 | 5,335,090 | 7,089 | 3,596 | 5,345,775 |
| 35 | 90,537 | - - | - - | 26,614 | 60,000 | 247,034 | - - | - - | 247,034 |
| 36 | 6,495,485 | 2,124,276 | 1,835,623 | 10,548,197 | 8,469,081 | 45,785,082 | 1,513,823 | 7,848,927 | 55,147,832 |
| 37 | - - | - - | - - | - - | - - | 1,067,940 | - - | - - | 1,067,940 |
| 38 | 70,286 | 113,662 | 96,480 | 61,362 | 28,931 | 370,721 | - - | 126 | 370,847 |
| 39 | 56,931 | - - | 70,499 | - - | - - | 420,754 | - - | - - | 420,754 |
| 40 | 19,890 | - - | 8,869 | 12,606 | 14,913 | 819,189 | - - | 4,635,491 | 5,454,680 |
| 41 | - - | - - | - - | 352 | - - | 352 | - - | 49,983 | 50,335 |
| 42 | 147,107 | 113,662 | 175,848 | 74,320 | 43,844 | 2,678,956 | - - | 4,685,600 | 7,364,556 |
| 43 | 6,642,592 | 2,237,938 | 2,011,471 | 10,622,517 | 8,512,925 | 48,464,038 | 1,513,823 | 12,534,527 | 62,512,388 |

£. 14,048,350.

## No. 3.—ABSTRACT ACCOUNT of the REVENUE and CHARGES in respect of INDIAN GUARANTEED RAILWAYS during the Year ended 31st March 1878.

| COMPANY. | REVENUE. | | | CHARGES. | | | | | | Excess Revenue. | Excess Charge. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Traffic Receipts. | Deduct Working Expenses. | Net Traffic Receipts. | Guaranteed Interest. | | | Payment to Company of Moiety of Surplus Profits. | Other Charges. | Total. | | |
| | | | | India. | England. | Total. | | | | | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Bombay, Baroda, and Central India Railway | 766,205 | 388,898 | 377,307 | 206 | 393,508 | 393,714 | 27 | 4,323 | 398,064 | - - | 20,757 |
| Eastern Bengal Railway | 469,521 | 186,485 | 283,036 | 759 | 146,962 | 147,721 | 24,628 | 1,885 | 174,234 | 108,802 | — |
| East Indian Railway, Main Line | 4,009,603 | 1,486,327 | 2,523,276 | 7,233 | 1,478,190 | 1,485,423 | 509,823 | 18,006 | 2,018,252 | 748,203 | — |
| East Indian Railway, Jubbulpore Line | 399,366 | 161,187 | 238,179 | | | | | | | | |
| Great Indian Peninsula Railway | 3,426,250 | 1,797,736 | 1,628,514 | 6,984 | 1,109,204 | 1,116,188 | 198,497 | 10,737 | 1,325,422 | 303,092 | — |
| Madras Railway | 1,077,522 | 750,826 | 326,696 | - - | 510,569 | 510,569 | - - | 6,081 | 516,650 | - - | 189,954 |
| Oudh and Rohilkund Railway | 629,315 | 429,913 | 199,402 | 2,639 | 259,549 | 262,188 | - - | 9,994 | 272,182 | - - | 72,780 |
| Sindh, Punjab, and Delhi Railway | 1,148,180 | 747,384 | 400,796 | 1,973 | 551,788 | 553,761 | - - | 8,869 | 562,630 | - - | 161,834 |
| South Indian Railway | 327,239 | 174,680 | 152,559 | - - | 185,721 | 185,721 | - - | 6,525 | 192,246 | - - | 39,687 |
| TOTAL £. | 12,253,201 | 6,123,436 | 6,129,765 | 19,794 | 4,635,491 | 4,655,285 | 732,975 | 66,420 | 5,454,680 | Net Excess Revenue, £. 675,085. | |

## No. 3A.—ABSTRACT ACCOUNT of the REVENUE and CHARGES in respect of the MADRAS IRRIGATION and CANAL COMPANY during the Year ended 31st March 1878.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Madras Irrigation and Canal Company | 10,328 | 18,167 | —7,839 | - - | 49,983 | 49,983 | - - | 352 | 50,335 | - - | 58,174 |

## No. 4.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on PRODUCTIVE PUBLIC WORKS for the Year ended 31st March 1878.

| | EXPENDITURE DURING THE YEAR. | | | | | | | | TOTAL EXPENDITURE UP TO 31ST MARCH 1878. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Works. | Establishment. | Tools and Plant. | Stock and Advances. | DEDUCT: Receipts on Capital Account. | DEDUCT: Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payment on the same Account. | DEDUCT: Total. | Net Total. | Works. | Establishment. | Tools and Plant. | Stock and Advances. | Less Receipts on Capital Account. | Net Total. |
| **IRRIGATION WORKS.** | | | | | | | | | | | | | | |
| RAJPOOTANA. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Bheer Reservoir* | – | – | – | – | – | – | – | – | 12,445 | 2,971 | 639 | 249 | 32 | 16,263 |
| Jalea Reservoir* | – | – | – | – | – | – | – | – | 1,757 | 425 | 102 | – | – | 2,284 |
| Bulad Reservoir* | – | – | – | – | – | – | – | – | 114 | 28 | 14 | – | 5 | 151 |
| TOTAL RAJPOOTANA £. | – | – | – | – | – | – | – | – | 14,316 | 3,424 | 746 | 249 | 37 | 18,698 |
| BENGAL. | | | | | | | | | | | | | | |
| Orissa Project | 34,081 | 16,835 | 596 | – | 527 | 4,371 | 4,898 | 46,614 | 1,208,017 | 337,301 | 165,716 | 35,377 | 5,039 | 1,741,372 |
| Midnapore Series | 11,975 | 6,195 | 4,441 | – | 353 | 569 | 922 | 21,689 | 460,975 | 165,557 | 39,635 | 15,556 | 2,004 | 679,719 |
| Tidal Canal | – | – | – | – | – | – | – | – | 117,892 | 44,455 | 5,759 | – | 91 | 168,015 |
| Soane Project | 124,360 | 38,085 | 6,356 | 1,098 | 767 | – | 767 | 169,132 | 1,382,799† | 353,328 | 130,739 | 44,276 | 13,479 | 1,897,663 |
| TOTAL BENGAL £. | 170,416 | 61,115 | 11,393 | 1,098 | 1,647 | 4,940 | 6,587 | 237,435 | 3,169,683 | 900,641 | 341,849 | 95,209 | 20,613 | 4,486,769 |
| NORTH WESTERN PROVINCES. | | | | | | | | | | | | | | |
| Ganges Canal | 65,518 | 14,722 | 2,798 | – | 57 | – | 57 | 82,981 | 446,566 | 110,045 | 14,333 | – | 86 | 570,858 |
| Agra Canal | 31,551 | 3,663 | 3,167 | – | 79 | 23,439 | 23,518 | 14,863 | 576,401 | 127,266 | 32,451 | 16,598 | 4,179 | 748,537 |
| Eastern Jumna Canal* | – | – | – | – | – | – | – | – | 7,614 | 1,404 | 105 | – | – | 9,123 |
| Rohilkhund Canals* | – | – | – | – | – | – | – | – | 7,100 | 1,323 | 139 | – | – | 8,562 |
| Bundelcund Irrigation Survey* | – | – | – | – | – | – | – | – | 1,190 | 11,636 | 573 | – | – | 13,399 |
| Eastern Ganges Canal* | – | – | – | – | – | – | – | – | 7,928 | 18,015 | 785 | – | 582 | 26,146 |
| Lower Ganges Canal | 189,202 | 30,428 | 9,923 | – | 2,237 | 52,118 | 54,355 | 175,198 | 915,134 | 170,692 | 103,238 | 63,439 | 7,626 | 1,244,877 |
| TOTAL NORTH WESTERN PROVINCES £. | 286,271 | 48,813 | 15,888 | – | 2,373 | 75,557 | 77,930 | 273,042 | 1,961,933 | 440,381 | 151,624 | 80,037 | 12,473 | 2,621,502 |
| Carried forward £. | 456,687 | 109,928 | 27,281 | 1,098 | 4,020 | 80,497 | 84,517 | 510,477 | 5,145,932 | 1,344,446 | 494,219 | 175,495 | 33,123 | 7,126,969 |

* Works not admitted to the category of Productive Public Works.

† The outlay on Works has amounted to 1,383,089 *l.*, from which has been deducted 290 *l.*, being an excess credit on account "Expenditure in England."

No. 4.—ABSTRACT ACCOUNT of Capital Expenditure on Productive Public Works for the Year ended 31st March 1878—*continued.*

| | EXPENDITURE DURING THE YEAR. | | | | | | | | TOTAL EXPENDITURE UP TO 31ST MARCH 1878. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | DEDUCT | | | | | | | | | |
| | Works. | Establishment. | Tools and Plant. | Stock and Advances. | Receipts on Capital Account. | Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payment on the same Account. | TOTAL. | NET TOTAL. | Works. | Establishment. | Tools and Plant. | Stock and Advances. | Less Receipts on Capital Account. | NET TOTAL. |
| IRRIGATION WORKS—*continued.* | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Brought forward - - - | 456,687 | 109,923 | 27,281 | 1,098 | 4,020 | 80,497 | 84,517 | 510,477 | 5,145,932 | 1,344,446 | 494,219 | 175,495 | 33,123 | 7,126,969 |
| PUNJAB. | | | | | | | | | | | | | | |
| Western Jumna Canal - - - - - - | 83,429 | 14,274 | 2,001 | – | 61 | 13,256 | 13,317 | 86,387 | 205,682 | 102,796 | 8,949 | 20,164 | ·421 | 337,170 |
| Baree Doab Canal - - - - - - | 12,073 | 3,686 | —35 | – | 67 | 1,333 | 1,400 | 14,324 | 210,425 | 92,714 | 6,795 | 22,835 | 1,205 | 331,564 |
| Sirhind Canal - - - - - - | 143,499 | 40,930 | 16,797 | 3,938 | 1,273 | 1,467 | 2,740 | 202,424 | 872,702 | 331,368 | 287,309 | 93,335 | 8,884 | 1,575,830 |
| Upper Sutlej Inundation Canals* - - - | - - | - - | – | – | – | – | – | – | 3,173 | 392 | - - | - - | – | 3,565 |
| Indus Inundation Canals* - - - - - | - - | - - | – | – | – | – | – | – | 6,362 | - - | - - | - - | 6,362 | – |
| Surveys: | | | | | | | | | | | | | | |
| Special Survey, Lower Baree Doab Canal* - | - - | - - | – | – | – | – | – | – | 1,121 | 20,040 | 216 | - - | 10 | 21,367 |
| Swat River Canal - - - - - - | 9,804 | 4,345 | 1,545 | 2,929 | 6 | – | 6 | 18,617 | 12,249 | 12,456 | 2,713 | 3,019 | 13 | 30,424 |
| Derajat Canal Special Survey* - - - | - - | - - | – | – | – | – | – | – | - - | 1,677 | - - | - - | – | 1,677 |
| | 248,805 | 63,235 | 20,303 | 6,867 | 1,407 | 16,056 | 17,463 | 321,752 | 1,311,714 | 561,443 | 305,982 | 139,353 | 16,895 | 2,301,597 |
| Less—Outlay from Contributions by Native States for Sirhind Canal - - - | 67,057 | 17,062 | 5,567 | – | 522 | 1,467 | 1,989 | 87,697 | 345,099† | 132,030 | 97,568 | 39,730 | 9,627 | 604,800 |
| TOTAL PUNJAB - - - £. | 181,748 | 46,173 | 14,741 | 6,867 | 885 | 14,589 | 15,474 | 234,055 | 966,615 | 429,413 | 208,414 | 99,623 | 7,268 | 1,696,797 |
| MADRAS. | | | | | | | | | | | | | | |
| Godavery Delta Works - - - - - - | 14,022 | 7,897 | 2,594 | 581 | 9 | – | 9 | 25,085 | 203,007 | 61,625 | 11,595 | 2,185 | 15 | 278,397 |
| Kistna Delta Works - - - - - - | 2,601 | 1,465 | 1,357 | 2 | – | – | – | 5,425 | 110,090 | 32,332 | 4,023 | 82 | 123 | 146,404 |
| Pennair Delta Works - - - - - - | - - | - - | – | 224 | – | – | – | 224 | 42,262 | 11,501 | 249 | 387 | – | 54,399 |
| Palandorai Weir across Vellore River in South Arcot District* - - - - - - | - - | - - | – | – | 64 | – | 64 | —64 | 21,915 | 4,549 | 296 | - - | 80 | 26,680 |
| Cauvery Delta Works - - - - - - | 405 | 228 | 22 | – | – | – | – | 655 | 34,020 | 7,309 | 170 | - - | – | 41,499 |
| Weir across Tambrapoorney River, known as the Streeviguntum Weir Project - - - - | 799 | 450 | 42 | – | – | – | – | 1,291 | 96,183 | 20,264 | 174 | - - | 20 | 116,601 |
| Project for Water Supply to the Town of Madras, and for Irrigating Lands in its vicinity* - - | - - | - - | – | – | – | – | – | – | 27,562 | 16,423 | 790 | - - | 5,000 | 39,775 |
| Chembrumbaukum Tank Project* - - - | - - | - - | – | – | – | – | – | – | 17,854 | 3,329 | 98 | - - | – | 21,281 |
| Surveys: | | | | | | | | | | | | | | |
| Rooshkoolia or Delta Boundary Project - | - - | - - | – | – | – | – | – | – | - - | 3,064 | - - | - - | – | 3,064 |
| Survey of Projects in Delta of Godavery - | - - | - - | – | – | – | – | – | – | - - | 501 | - - | - - | – | 501 |
| Unamullunka Project - - - - | - - | - - | – | – | – | – | – | – | - - | 126 | - - | - - | – | 126 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Irrigation and Drainage Scheme, Kistna | - - | - - | - | - | - | - - | - | - - | - - | 760 | - - | - - | - | 760 |
| Project for Storage in Palandorai, South Arcot | - - | - - | - | - | - | - - | - | - - | - - | 103 | - - | - - | - | 103 |
| Cauvery and Vennaur River Projects, Tanjore | - - | - - | - | - | - | - - | - | - - | - - | 370 | - - | - - | - | 370 |
| Perryaur Project, Madura | - - | - - | - | - | - | - - | - | - - | 426 | 4,268 | - - | - - | - | 4,694 |
| Improvement of Irrigation from the Tambrapoorney river, Tinnivelly | - - | - - | - | - | - | - - | - | - - | - - | 29 | - - | - - | - | 29 |
| TOTAL MADRAS - - - £. | 17,827 | 10,040 | 4,015 | 807 | | - - | 73 | 32,616 | 553,319 | 166,553 | 17,395 | 2,654 | 5,238 | 734,683 |
| BOMBAY. | | | | | | | | | | | | | | |
| *Dekkan.* | | | | | | | | | | | | | | |
| Ahmedabad Collectorate: | | | | | | | | | | | | | | |
| Hathmatti Canal | 1,536 | 258 | — | — | 1 | - - | 1 | 1,793 | 36,080‡ | 8,067 | 610 | - - | 128 | 44,629 |
| Ahmednagar Collectorate: | | | | | | | | | | | | | | |
| Lakh Canal | 22 | 1 | — | — | — | - - | — | 23 | 17,639 | 3,789 | 276 | - - | 20 | 21,684 |
| Palkhair Canal | 55 | 8 | — | — | — | - - | — | 63 | 13,226 | 4,443 | 124 | - - | 14 | 17,779 |
| Kaladgi Collectorate: | | | | | | | | | | | | | | |
| Mullaprabha Project Survey* | - - | - - | — | — | — | - - | — | - - | 63 | 567 | - - | - - | — | 630 |
| Ghuttaprabha Project Survey* | - - | - - | — | — | — | - - | — | - - | 120 | 1,083 | 1 | - - | — | 1,204 |
| Kandeish Collectorate: | | | | | | | | | | | | | | |
| Panjhra Irrigation Works | 39 | 7 | — | — | — | - - | — | 46 | 25,530 | 7,714 | 149 | - - | 2 | 33,391 |
| Puna Collectorate: | | | | | | | | | | | | | | |
| Moota Storage Lake and Canal | 17,729 | 2,769 | —983 | — | 21 | - - | 21 | 19,494 | 440,535 | 59,164 | 7,383 | - - | 941 | 506,141 |
| Nira Project* | - - | - - | — | — | — | - - | — | - - | 222 | 1,426 | - - | - - | 2 | 1,646 |
| Satara Collectorate: | | | | | | | | | | | | | | |
| Kristna Canal | —46 | —1 | — | — | — | - - | — | —47 | 12,245 | 2,986 | 55 | - - | — | 15,286 |
| Sholapur Collectorate: | | | | | | | | | | | | | | |
| Ekrook Tank | 998 | 260 | 34 | — | — | - - | — | 1,292 | 95,506 | 19,610 | 909 | - - | 104 | 115,921 |
| Bhima and Sina Project Survey* | - - | - - | — | — | — | - - | — | - - | 166 | 657 | - - | - - | — | 823 |
| Surat Collectorate: | | | | | | | | | | | | | | |
| Tapti River Survey* | - - | - - | — | — | — | - - | — | - - | 155 | 3,102 | 2 | - - | 1 | 3,258 |
| *Sindh.* | | | | | | | | | | | | | | |
| Shikarpur Collectorate: | | | | | | | | | | | | | | |
| Eastern Nara Works | - - | - - | — | — | — | - - | — | - - | 19,178 | 5,119 | 41 | - - | 7 | 24,331 |
| Bigari Canal | 5,223 | 1,045 | 35 | — | 2 | - - | 2 | 6,301 | 49,099 | 10,638 | 113 | - - | 2 | 59,848 |
| Sukkur and Shahadadpore Canal | - - | - - | — | — | — | - - | — | - - | 43,032 | 9,092 | 469 | - - | — | 52,593 |
| TOTAL BOMBAY - - - £. | 25,556 | 4,347 | —914 | — | 24 | - - | 24 | 28,965 | 752,796 | 137,457 | 10,132 | - - | 1,221 | 899,164 |
| GRAND TOTAL - - - £. | 681,818 | 170,488 | 45,123 | 8,772 | 5,002 | 95,086 | 100,088 | 806,113 | 7,418,662 | 2,077,869 | 730,160 | 277,772 | 46,850 | 10,457,613 |
| Add or deduct---Outlay in England to be brought to account | - - | - - | — | — | — | - - | — | —29 | - - | - - | - - | - - | — | 89 |
| TOTAL OUTLAY AGAINST PRODUCTIVE IRRIGATION WORKS - - - £. | - - | - - | — | — | — | - - | — | 806,084 | - - | - - | - - | - - | — | 10,457,702 |

* Works not admitted to the category of Productive Public Works. † Includes 6,362 *l.*, being contributional Expenditure for Indus Inundation Canals. ‡ Includes 1,168 *l.* outlay on repairs chargeable to Capital Account.

## No. 4.—Abstract Account of Capital Expenditure on Productive Public Works for the Year ended 31st March 1878—*continued.*

| NAMES OF RAILWAYS. | EXPENDITURE DURING THE YEAR. Construction. | Establishment. | Stock and Advances. | Deduct: Receipts on Capital Account. | Deduct: Stores and Advances Paid for in previous Years, and Charged to Works in Current Year, in Excess of Payments on the same Account. | Net Total. | TOTAL EXPENDITURE UP TO 31st MARCH 1878. Construction. | Establishment. | Purchase of Line. | Stock and Advances. | Less Receipts on Capital Account. | Net Total. | REMARKS. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| STATE RAILWAYS. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | |
| Calcutta and South Eastern | — | — | — | — | — | — | 3,388 | — | 619,747 | — | 70,403 | 552,732* | Of the Sums shown under Productive Public Works, the following Amounts have been debited to Ordinary, or Transferred without charge from other Departments :— |
| Nulhattee | — | — | — | — | — | — | — | — | 30,000 | — | 2,831 | 27,169 | |
| Rajpootana | 174,212 | 4,220 | — | 25 | 28,105 | 150,302 | 2,449,553 | 183,572 | — | 135,836 | 2,444 | 2,766,517 | |
| Holkar | 60,105 | 10,662 | 1,604 | 451 | — | 71,920 | 1,078,543 | 129,438 | — | 75,803 | 4,086 | 1,279,698 | |
| Wardah Valley | 17,904 | 4,906 | — | 81 | 3,349 | 19,380 | 421,660 | 43,951 | — | 9,727 | 549 | 474,789 | |
| Punjab Northern: Lahore to Jhelum / Jhelum to Rawalpindee / Rawalpindee to Attock | 407,030 | 40,874 | — | 658 | 139,371 | 307,875 | 2,204,751 | 378,233 | — | 142,385 | 8,229 | 2,717,140 | |
| Indus Valley | 1,404,741 | 122,835 | — | 501 | 237,437 | 1,289,638 | 4,166,285 | 581,896 | — | 248,361 | 7,555 | 4,988,987 | |
| Northern Bengal | 366,107 | 40,834 | 27,422 | 627 | — | 433,736 | 1,222,022 | 186,491 | — | 159,201 | 3,960 | 1,563,754† | |
| Neemuch | 219,239 | 23,500 | — | 371 | 33,963 | 208,405 | 684,537 | 97,599 | — | 162,174 | 1,251 | 943,059 | |
| Rangoon and Irrawaddy | 287,003 | 19,890 | — | 134 | 61,581 | 245,178 | 946,512 | 87,173 | — | 57,718 | 615 | 1,090,788 | |
| Sindia | 184,836 | 13,483 | — | 2,028 | 22,243 | 174,048 | 308,626 | 28,018 | — | 86,655 | 2,266 | 421,033 | |
| Tirhoot | 83,947 | 13,353 | — | 131 | 7,601 | 89,568 | 418,512 | 54,359 | — | 29,831 | 424 | 502,278‡ | |
| Hubli and Karwar§ | 58 | — | — | — | — | 58 | 55,431 | — | — | — | — | 55,431 | |
| Western Rajpootana | 128,803 | 13,702 | 37,941 | 16 | — | 180,430 | 186,179 | 13,702 | — | 38,070 | 48 | 237,903 | |
| Nagpore and Chattisgurh | 3,574 | — | — | — | 140 | 3,434 | 20,089 | — | — | 161 | 160 | 20,090 | |
| Dhond and Manmad | 502,236 | 25,517 | 15,844 | 72 | — | 543,525 | 506,962 | 25,652 | — | 16,100 | 72 | 548,642‖ | |
| Patna and Gya | 1,180 | 4 | 695 | 1 | — | 1,878 | 1,180 | 4 | — | 695 | 1 | 1,878 | |
| Storekeeper for State Railways | 96 | — | 24,965 | — | — | 25,061 | 96 | — | — | 49,175 | — | 49,271 | |
| Expenditure in England for Stores Purchased and remaining Unappropriated | — | — | 253,560 | — | — | 253,560 | — | — | — | 595,825 | — | 595,825 | |
| Total £. | 3,841,071 | 333,780 | 362,031 | 5,096 | 533,790 | 3,997,996 | 14,674,326 | 1,810,088 | 649,747 | 1,807,717 | 104,894 | 18,836,984 | |
| Deduct,— Amount included above charged to Ordinary Grant, or received in Transfer from other Departments | | | | | | 13,028 | | | | | | 200,663 | |
| Net Charge for State Railways — In India | | | | | | 2,838,419 | | | | | | 13,146,451 | |
| Net Charge for State Railways — In England | | | | | | 1,146,549 | | | | | | 5,489,870 | |
| Total £. | | | | | | 3,997,996 | | | | | £. | 18,836,984 | |

| State Railways. | During 1877-78. £. | To End of 1877-78. £. |
|---|---|---|
| Rajpootana | — | 10,000 |
| Wardah Valley | — | 3,328 |
| Punjab Northern | 6,023 | 18,246 |
| Indus Valley | 6,947 | 19,219 |
| Northern Bengal | — | 2,886 |
| Sindia | — | 17,091 |
| Rangoon and Irrawaddy Valley | — | 3,355 |
| Hubli and Karwar | 58 | 234 |
| Tirhoot | — | 61,651 |
| Western Rajpootana | — | 50,730 |
| Nagpore and Chattisgurh | — | 8,806 |
| Dhond and Manmad | — | 5,117 |
| Total £. | 13,028 | 200,663 |

*Note.*—This Account does not include the cost of the Railway Surveys charged entirely to Ordinary Grant.

## SUMMARY of Capital Outlay on Productive Public Works by Years.

| YEARS. | REVENUE. Irrigation. | State Railways. | Total. | CAPITAL EXPENDITURE. Irrigation Works. In India. | Irrigation Works. In England. | Irrigation Works. Total. | State Railways. In India. | State Railways. In England. | State Railways. Total. | Total. In India. | Total. In England. | Total. Total. | Bombay Special Fund. In India. | Grand Total. In India. | Grand Total. In England. | Grand Total. Total. | DEFICIT. Irrigation. | DEFICIT. State Railways. | DEFICIT. Total. | SURPLUS. Irrigation. | SURPLUS. State Railways. | SURPLUS. Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1867-68 | — | — | — | 219,255 | — | 219,255 | 594 | — | 594 | 219,849 | — | 219,949 | 382,613 | 602,462 | — | 602,462 | — | — | — | — | — | — |
| 1868-69 | — | 13,282 | — | 454,849 | 14,000 | 468,849 | 213,743 | 338,655 | 552,398 | 668,592 | 352,655 | 1,021,247 | 349,366 | 1,017,958 | 352,655 | 1,370,613 | — | 1,379 | — | — | — | — |
| 1869-70 | — | 8,080 | — | 914,952 | 1,092,409 | 2,007,361 | 111,657 | 79,213 | 190,870 | 1,026,609 | 1,171,622 | 2,198,231 | 401,383 | 1,427,992 | 1,171,622 | 2,599,614 | — | 720 | — | — | — | — |
| 1870-71 | — | 7,577 | — | 717,157 | 1,281 | 718,438 | 398,910 | 50,462 | 449,372 | 1,116,067 | 51,743 | 1,167,810 | — | 1,116,067 | 51,743 | 1,167,810 | — | — | — | — | 68 | — |
| 1871-72 | — | 3,766 | — | 983,030 | 824 | 983,854 | 497,767 | 146,853 | 644,620 | 1,480,797 | 147,677 | 1,628,474 | — | 1,480,797 | 147,677 | 1,628,474 | — | 4,063 | — | — | — | — |
| 1872-73 | — | 16,532 | — | 766,780 | 4,140 | 770,920 | 1,114,242 | 299,407 | 1,413,649 | 1,881,022 | 303,547 | 2,184,569 | — | 1,881,022 | 303,547 | 2,184,569 | — | — | — | — | 5,362 | — |
| 1873-74 | — | 39,914 | — | 1,142,437 | 56,245 | 1,198,682 | 1,400,205 | 954,420 | 2,354,625 | 2,542,642 | 1,010,665 | 3,553,307 | — | 2,642,642 | 1,010,665 | 3,553,307 | — | 6,474 | — | — | — | — |
| 1874-75 | — | 130,986 | — | 1,216,712 | 18,679 | 1,235,391 | 1,899,626 | 1,114,554 | 3,014,180 | 3,116,338 | 1,133,233 | 4,249,571 | — | 3,116,338 | 1,133,233 | 4,249,571 | — | — | — | — | 44,982 | — |
| 1875-76 | — | 289,512 | — | 1,101,176 | 4,269 | 1,105,445 | 2,421,545 | 743,639 | 3,165,184 | 3,522,721 | 747,908 | 4,270,629 | — | 3,522,721 | 747,908 | 4,270,629 | — | — | — | — | 96,027 | — |
| 1876-77 | — | 371,691 | — | 940,327 | 3,096 | 943,423 | 2,249,743 | 616,118 | 2,865,861 | 3,190,070 | 619,214 | 3,809,284 | — | 3,190,070 | 619,214 | 3,809,284 | — | — | — | — | 88,021 | — |
| 1877-78 | — | 548,528 | — | 805,810 | 274 | 806,084 | 2,838,419 | 1,146,549 | 3,984,968 | 3,644,229 | 1,146,823 | 4,791,052 | — | 3,644,229 | 1,146,823 | 4,791,052 | — | — | — | — | 127,774 | — |
| Total £. | — ¶ | 1,429,868 | — | 9,262,485 | 1,195,217 | 10,457,702 | 13,146,451 | 5,489,870 | 18,636,321 | 22,408,936 | 6,685,087 | 29,094,023 | 1,133,362 | 23,542,298 | 6,685,087 | 30,227,385 | — | ** 12,706 | — | — | ** 362,834 | — |

* Exclusive of land, &c., 107,748 *l.*, and loss by exchange, 30,730 *l.*
† Exclusive of a sum of 33,168 *l.* charged to Civil Department on account of Famine Expenditure.
‡ Exclusive of 153,322 *l.* charged to Civil Department on account of Famine Expenditure.
§ Not admitted to the category of Productive Public Works.
‖ Includes 5,117 *l.* charged to the Ordinary Grant of previous years.
¶ The total revenue due to Productive Public Works Outlay is left blank, as the partition of the Revenue derived from Irrigation projects undertaken from Ordinary and Productive Funds cannot be given at present.
** Deficit and Surplus results are arrived at after deduction of Working Expenses from Traffic Receipts, and exclusive of interest charges.

## No. 5.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1878.

| | Land Revenue. | Forest. | Excise on Spirits, &c. | Assessed Taxes. | Stamps. | TOTAL. | Refunds and Assignments. | Net Amount. | Area. | Population. | Revenue for Square Mile. | Revenue for Unit of Population. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | *Sq. Miles.* | *No.* | £. | £. |
| India, General and Political - | 82,088 | 10,645 | 19,432 | 33 | 23,472 | 135,670 | 172,363 | —*36,693** | — | — | — | — |
| Oudh - - - - - - | 1,283,112 | 40,295 | 69,114 | - - | 101,115 | 1,493,636 | 72,715 | 1,420,921 | 24,069 | 11,197,266 | 59·035 | ·127 |
| Central Provinces - - - | 604,955 | 68,391 | 147,240 | - - | 103,518 | 921,104 | 59,217 | 861,887 | 84,048 | 8,215,167 | 10·254 | ·105 |
| British Burmah - - - - | 785,648 | 160,308 | 176,078 | - - | 70,220 | 1,192,254 | 1,240 | 1,191,014 | 88,364 | 2,741,063 | 13·478 | ·434 |
| Assam - - - - - - | 362,972 | 13,433 | 162,566 | - - | 55,709 | 594,680 | 6,258 | 588,422 | 41,798 | 4,132,019 | 14·078 | ·142 |
| Bengal - - - - - - | 3,696,210 | 42,623 | 686,789 | 10 | 1,081,452 | 5,507,084 | 250,130 | 5,256,954 | 189,034 | 62,724,840 | 27·809 | ·084 |
| North Western Provinces - - | 4,063,647 | 80,015 | 214,880 | 86,038 | 378,342 | 4,822,922 | 95,270 | 4,727,652 | 81,402 | 30,774,056 | 58·078 | ·154 |
| Punjab - - - - - - | 1,993,174 | 68,371 | 104,377 | - - | 274,162 | 2,440,084 | 107,955 | 2,332,129 | 98,461 | 17,604,505 | 23·686 | ·132 |
| Madras - - - - - - | 3,494,884 | 40,434 | 471,069 | 14 | 489,221 | 4,495,622 | 235,902 | 4,259,720 | 138,318 | 31,281,177 | 30·796 | ·136 |
| Bombay - - - - - - | 3,662,346 | 126,153 | 405,530 | 15 | 416,272 | 4,610,316 | 1,067,376 | 3,542,940 | 124,457 | 16,228,774 | 28·467 | ·218 |
| TOTAL - - - £. | 20,026,036 | 650,668 | 2,457,075 | 86,110 | 2,993,483 | 26,213,372 | 2,068,426 | 24,144,946 | 869,951 | 184,898,867 | 27·754 | ·13 |
| Customs - - - - - - | - - | - - | - - | - - | - - | 2,622,296 | 66,879 | 2,555,417 | — | — | — | — |
| Salt - - - - - - | - - | - - | - - | - - | - - | 6,460,082 | 41,807 | 6,418,275 | — | — | — | — |
| TOTAL - - - £. | | | | | | 35,295,750 | 2,177,112 | 33,118,638 | 869,951 | 184,898,867 | 38·069 | ·179 |

## No. 5 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 5.

| | India, General and Political. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Refunds, Account No. 32, page 74 - - - - | 9,612 | 2,280 | 2,755 | 1,240 | 1,418 | 15,335 | 9,970 | 7,238 | 10,505 | 24,186 | 84,539 |
| Allowances and Assignments under Treaties, Account No. 30, page 82 - - - - - - - - | 162,751 | 69,885 | 56,462 | - - | 4,840 | 234,795 | 51,327 | 76,857 | 225,397 | 742,712 | 1,625,026 |
| Paid in England - - - - - - - - | - - | - - | - - | - - | - - | - - | - - | 21,067† | - - | - - | 21,067 |
| Allowances to District and Village Officers, Account No. 6 B, page 15 - - - - - - - | - - | 550 | - - | - - | - - | - - | 33,973 | 2,793 | - - | 300,478 | 337,794 |
| TOTAL - - £. | 172,363 | 72,715 | 59,217 | 1,240 | 6,258 | 250,130 | 95,270 | 107,955 | 235,902 | 1,067,376 | 2,068,426 |

* Excess Charge.

† Amount paid to his Highness Maharajah Dhuleep Singh.

## No 6 A.—ABSTRACT ACCOUNT of LAND REVENUE for the Year ended 31st March 1878.

| | Ordinary Land Revenue. | Sale of Proprietary Right of Government in Land. | Rent of resumed Police Service Lands and Service Commutations. | Sale of Waste Lands and Redemption of Land Revenue. | Capitation Tax, or House Tax levied in lieu thereof. | Revenue Record-room Receipts, Fisheries and other Receipts classed as Miscellaneous Land Revenue. | TOTAL. |
|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. |
| India, General and Political | 68,211 | | | 1,076 | | 12,801 | 82,088 |
| *Oudh* | 1,280,979 | 51 | | 235 | | 1,847 | 1,283,112 |
| Central Provinces | 596,436 | 13 | | 2,539 | | 2,967 | 601,955 |
| British Burmah | 422,810 | | | | 265,448 | 97,390 | 785,648 |
| Assam | 318,192 | 100 | | 17,582 | | 27,098 | 362,972 |
| Bengal | 3,641,314 | 4,063 | 7,110 | 1,086 | 1,277 | 41,360 | 3,696,210 |
| North Western Provinces | 4,021,009 | 1,788 | | 296 | | 40,554 | 4,063,647 |
| Punjab | 1,914,332 | | 18,961 | 18 | | 59,863 | 1,993,174 |
| Madras | 3,413,065 | | | 3,555 | | 78,264 | 3,494,884 |
| Bombay | 2,927,852 | | 663,569 | 206 | | 70,719 | 3,662,346 |
| TOTAL LAND REVENUE RECEIPTS £. | 18,604,200 | 6,015 | 689,640 | 26,593 | 266,725 | 432,863 | 20,026,036 |

## No. 6 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1878.

| INDIA, GENERAL AND POLITICAL. | £. | £. | £. |
|---|---|---|---|
| Salaries of Deputy, Assistant, and Extra Assistant Commissioners, &c. | 5,443 | | |
| Office Establishment | 4,817 | | |
| District Establishment | 3,963 | | |
| Travelling Allowances and other Contingent Charges | 2,204 | | |
| | | 16,427 | |
| Revenue Survey Charges for all India, excepting Madras and Bombay: | | | |
| Controlling Staff | 7,417 | | |
| Boundary Commissioner | 215 | | |
| Professional Survey | 72,019 | | |
| Coorg Survey | 3,202 | | |
| | | 82,853 | |
| Petty Construction and Repairs | - - | 531 | |
| | | | 99,811 |
| OUDH. | | | |
| Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners | 27,613 | | |
| Office Establishment | 11,609 | | |
| District Establishment | 20,801 | | |
| Travelling Allowances of Officers and Establishment | 874 | | |
| Service Postage | 1,092 | | |
| Management of Government Estates | 62 | | |
| Service of Processes against Defaulters | 1,065 | | |
| Miscellaneous Contingent Charges | 2,652 | | |
| | | 65,768 | |
| Land Settlement Charges: | | | |
| Salaries of Officers | 4,213 | | |
| Office Establishment | 2,510 | | |
| Temporary Establishment engaged for the Season | 930 | | |
| Miscellaneous Contingent Charges | 1,935 | | |
| | | 9,588 | |
| Allowances to District and Village Officers | - - | 550 | |
| Rents, Rates, and Taxes | - - | 50 | |
| | | | 75,956 |
| CENTRAL PROVINCES. | | | |
| Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners | 27,726 | | |
| Office Establishment | 9,699 | | |
| District Establishment | 21,852 | | |
| Travelling Allowances, Purchase and Carriage of Tents, &c. | 1,734 | | |
| Service Postage | 944 | | |
| Other Contingent Charges | 2,712 | | |
| | | 64,667 | |
| Land Settlement Charges | - - | 816 | |
| Rents, Rates, and Taxes | - - | 20 | |
| | | | 65,503 |
| BRITISH BURMAH. | | | |
| Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners | 28,910 | | |
| Office Establishment | 11,457 | | |
| District Establishment | 4,005 | | |
| Commission on Land Revenue Collections | 27,620 | | |
| Commission on Collections of Capitation Tax | 25,660 | | |
| Travelling Allowances | 1,640 | | |
| Service Postage | 159 | | |
| Other Contingent Charges | 1,368 | | |
| | | 100,819 | |
| Land Settlement Charges | - - | 4,509 | |
| Rents, Rates, and Taxes | - - | 84 | |
| Petty Construction and Repairs | - - | 16 | |
| | | | 105,428 |
| ASSAM. | | | |
| Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners | 18,388 | | |
| Office and District Establishments | 14,060 | | |
| Temporary Establishment | 493 | | |
| Commission on Land Revenue Collections | 28,891 | | |
| Service of Processes against Defaulters | 4,078 | | |
| Management of Government Estates | 119 | | |
| Travelling Allowances of Officers and Establishment | 1,247 | | |
| Law Charges | 936 | | |
| Service Postage | 374 | | |
| Other Contingent Charges | 2,550 | | |
| | | 71,136 | |
| Carried forward £. | | 71,136 | 346,698 |

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1878—*continued.*

| | £. | £. | £. |
|---|---|---|---|
| Brought forward - - - | - - | 71,136 | 346,698 |
| ASSAM—*continued.* | | | |
| Revenue Survey—Contingent Charges - - - - - - - | - - | 308 | |
| Land Settlement Charges - - - - - - - - - | - - | 10,344 | |
| Moiety of Salaries of Sub-deputy Magistrates and Collectors, &c. - | - - | 601 | |
| Revenue Record-room Charges - - - - - - - - | - - | 566 | |
| Rents, Rates, and Taxes - - - - - - - - | - - | 371 | |
| Petty Construction and Repairs - - - - - - - - | - - | 136 | |
| | | | 83,462 |
| BENGAL. | | | |
| Moiety of Salaries of Collectors, Deputy and Assistant Collectors, Uncovenanted Deputy Collectors, and Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - | 119,935 | | |
| Office Establishment - - - - - - - - - | 46,903 | | |
| District Establishment - - - - - - - - - | 12,711 | | |
| Temporary Establishment - - - - - - - - - | 8,462 | | |
| Malikana, or Allowance to Proprietors under Bengal Regulation 8 of 1793, and other Acts of Government - - - - - - | 7,905 | | |
| Service of Processes against Defaulters - - - - - - | 11,457 | | |
| Management of Government Estates - - - - - - | 17,027 | | |
| Travelling Allowances of Officers and Establishment - - - | 6,692 | | |
| Law Charges - - - - - - - - - - - | 4,082 | | |
| Country Stationery - - - - - - - - - - | 1,795 | | |
| Service Postage - - - - - - - - - - - | 2,786 | | |
| Other Contingent Charges - - - - - - - - | 11,874 | | |
| | | 251,629 | |
| Revenue Survey: | | | |
| Salaries of Officers and Establishment - - - - - | 5,583 | | |
| Contingent Charges - - - - - - - - - | 1,050 | | |
| | | 6,633 | |
| *Land Settlement Charges* - - - - - - - - - | - - | 27,661 | |
| Moiety of Salaries of Sub-deputy Magistrates and Collectors, &c. - | - - | 10,265 | |
| Revenue Record-room Charges - - - - - - - - | - - | 6,071 | |
| Rents, Rates, and Taxes - - - - - - - - - | - - | 292 | |
| Petty Construction and Repairs - - - - - - - - | - - | 395 | |
| | | | 302,946 |
| NORTH WESTERN PROVINCES. | | | |
| Moiety of Salaries of Collectors, Deputy and Assistant Collectors, &c. | 55,696 | | |
| Moiety of Salaries of Deputy and Assistant Commissioners - - | 7,743 | | |
| Salaries of Uncovenanted Deputy Collectors and Extra Assistant Commissioners - - - - - - - - - - | 24,815 | | |
| Deputation Allowance not caused by absence of Officers - - | 111 | | |
| Office Establishment - - - - - - - - - - | 50,384 | | |
| District Establishment - - - - - - - - - - | 96,682 | | |
| Temporary Establishment - - - - - - - - - | 192 | | |
| Travelling Allowances of Officers and Establishment - - - | 4,355 | | |
| Law Charges - - - - - - - - - - - | 1,195 | | |
| Country Stationery - - - - - - - - - - | 1,394 | | |
| Service Postage - - - - - - - - - - - | 3,278 | | |
| Miscellaneous Contingent Charges - - - - - - | 8,286 | | |
| Service of Processes against Defaulters - - - - - - | 6,396 | | |
| Management of Government Estates - - - - - | 18,237 | | |
| | | 278,764 | |
| Land Settlement Charges: | | | |
| Salaries of Officers - - - - - - - - | 22,483 | | |
| Office Establishment - - - - - - - - | 8,420 | | |
| Field Establishment - - - - - - - - | 17,041 | | |
| Temporary Establishment engaged for the Season - - - | 6,097 | | |
| Travelling Allowances of Officers and Establishment - | 2,401 | | |
| Service Postage - - - - - - - - - | 275 | | |
| Cadastral Survey Establishment and Charges - - - | 7,027 | | |
| Miscellaneous Contingent Charges - - - - - | 23,327 | | |
| | | 87,071 | |
| Charges for Collection of Owners' Rate on irrigated Villages - | - - | 179 | |
| Compensation Pay of Covenanted Civilians - - - - - - | - - | 1,434 | |
| Allowances to District and Village Officers - - - - - | - - | 33,973 | |
| Rents, Rates, and Taxes - - - - - - - - - | - - | 848 | |
| | | | 402,269 |
| | Carried forward - - - £. | | 1,135,375 |

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1878—*continued.*

| | £. | £. | £. |
|---|---|---|---|
| Brought forward - - - | - - | - - | 1,135,375 |
| PUNJAB. | | | |
| Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - - - | 59,168 | | |
| Salaries of Sub-Collectors - - - - - - - - - | 30,357 | | |
| Deputation Allowance not caused by absence of Officers - - | 287 | | |
| Office Establishment - - - - - - - - - - | 27,682 | | |
| District Establishment - - - - - - - - - - | 26,810 | | |
| Travelling Allowances of Officers and Establishment - - - | 2,303 | | |
| Country Stationery - - - - - - - - - - | 3,077 | | |
| Service Postage - - - - - - - - - - - | 3,303 | | |
| Management of Grazing Lands - - - - - - - - - | 1,531 | | |
| Miscellaneous Contingent Charges - - - - - - | 4,568 | | |
| | | 159,086 | |
| Land Settlement Charges: | | | |
| Salaries of Officers - - - - - - - - - | 25,134 | | |
| Office Establishment - - - - - - - - - | 39,389 | | |
| Travelling Allowances of Officers and Establishment - - | 3,036 | | |
| Service Postage - - - - - - - - - - | 950 | | |
| Country Stationery - - - - - - - - - | 3,295 | | |
| Tour Charges - - - - - - - - - - | 1,177 | | |
| Advances to be repaid from *parcha* fees - - - - - | 8,261 | | |
| Process Service Establishments - - - - - - | 2,078 | | |
| Miscellaneous Contingent Charges - - - - - - | 1,946 | | |
| | | 85,266 | |
| Allowances to District and Village Officers - - - - - | - - | 2,793 | |
| Revenue Record-Room Charges - - - - - - - - | - - | 2,013 | |
| Rents, Rates, and Taxes - - - - - - - - - | - - | 663 | |
| | | | 249,821 |
| MADRAS. | | | |
| Four-fifths of Salaries of Collectors, Deputy and Assistant Collectors, &c. | 94,140 | | |
| Moiety of Salary of the Neilgherry Hills Commissioner and his Assistant - - - - - - - - - - - - | 1,750 | | |
| Moiety of Salaries paid to Officers of other Governments - - | 284 | | |
| Office Establishment - - - - - - - - - - | 55,656 | | |
| District Establishment - - - - - - - - - - | 116,122 | | |
| Travelling Allowances of Officers and Establishment - - - | 18,574 | | |
| Medical Charges - - - - - - - - - - - | 2,833 | | |
| Service of Processes against Defaulters - - - - - - | 12,842 | | |
| Service Postage - - - - - - - - - - - | 9,238 | | |
| Famine Batta - - - - - - - - - - - | 12,438 | | |
| Law Charges - - - - - - - - - - - | 1,186 | | |
| Service Telegrams - - - - - - - - - - | 2,873 | | |
| Charges for remittance of Treasure within the Districts - - - | 2,943 | | |
| Miscellaneous Contingent Charges - - - - - - | 19,973 | | |
| | | 350,852 | |
| Revenue Survey: | | | |
| Controlling Staff - - - - - - - - - - | 7,768 | | |
| Professional Survey: | £. | | |
| Salaries of Officers - - - - - - | 13,866 | | |
| Establishment - - - - - - - | 30,415 | | |
| Travelling Allowances - - - - - | 2,015 | | |
| Contingent Charges - - - - - | 4,825 | | |
| | | 51,121 | |
| Demarcation Survey: | | | |
| Salaries of Officers - - - - - - | 5,592 | | |
| Establishment - - - - - - - | 6,415 | | |
| Contingent Charges - - - - - | 2,409 | | |
| | | 14,416 | |
| | | 73,305 | |
| Carried forward - - - £. | | 424,157 | 1,385,196 |

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1878—*continued.*

| | £. | £. | £. |
|---|---|---|---|
| Brought forward | | 424,157 | 1,385,196 |
| MADRAS—*continued.* | | | |
| Land Settlement Charges: | | | |
| Salaries of Officers | 8,475 | | |
| Office Establishment | 21,618 | | |
| Travelling and Tentage Allowances | 2,369 | | |
| Contingent Charges | 6,608 | | |
| | | 39,070 | |
| Inam Commissioner | | 371 | |
| Rents, Rates, and Taxes | | 1,098 | |
| Petty Construction and Repairs | | 658 | |
| | | | 465,354 |
| BOMBAY. | | | |
| Moiety of Salaries of Collectors, Assistant Collectors, &c. | * 52,591 | | |
| Salaries of Deputy Collectors | 10,456 | | |
| Office Establishment | 59,756 | | |
| District Establishment | 114,371 | | |
| Travelling Allowances of Officers and Establishment | 26,157 | | |
| Service Postage | 8,446 | | |
| Payments to Officers of other Presidencies | 2,644 | | |
| Miscellaneous Contingencies | 21,483 | | |
| | | 295,904 | |
| Revenue Survey: | | | |
| Controlling Staff | 2,897 | | |
| Professional Survey: | £. | | |
| Salaries of Officers | 23,463 | | |
| Establishment | 22,291 | | |
| Travelling Allowances | 7,316 | | |
| Service Postage | 604 | | |
| Cost of Survey Marks | 3,273 | | |
| Contingent Charges | 2,935 | | |
| | 59,882 | | |
| | | 62,779 | |
| Land Settlement Charges: | | | |
| Salaries of Officers | 7,697 | | |
| Establishment | 8,729 | | |
| Travelling Allowances | 584 | | |
| Payments to Officers of other Presidencies | 226 | | |
| Contingent Charges | 631 | | |
| | | 17,867 | |
| Allowances to District and Village Officers: | | | |
| Fixed Cash Allowances | 182,087 | | |
| Fluctuating Cash Allowances | 16,667 | | |
| Revenue of Alienated Lands Assigned for Village Service | * 101,281 | | |
| Commutations | 443 | | |
| | | 300,478 | |
| Revenue Record-Room Charges | | 380 | |
| | | | 677,408 |
| TOTAL, CHARGES IN INDIA £. | | | 2,527,958 |
| CHARGES IN ENGLAND: | | | |
| Stores for India; for use in the Revenue Survey, &c.: | | | |
| For Bengal | 240 | | |
| For Madras | 1,579 | | |
| For Bombay | 972 | | |
| | | 2,791 | |
| Law Charges in connection with Appeals from India | | 576 | |
| | | | 3,367 |
| TOTAL, LAND REVENUE CHARGES £. | | | 2,531,325 |

* Includes 127 *l.* for salaries of certain revenue officers wholly debited to Land Revenue.

# No. 7.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1878.

| | £. | £. | £. |
|---|---|---|---|
| **INDIA, GENERAL and POLITICAL.** | | | |
| Tribute from Oodeypoor | 21,876 | | |
| „ Banswara | 3,913 | | |
| „ Doongurpoor | 4,108 | | |
| „ Jodhpoor | 9,800 | | |
| „ Jeypoor | 40,000 | | |
| „ Kotah | 18,472 | | |
| „ Boondee | 12,000 | | |
| „ Jhallawar | 8,000 | | |
| „ Amjeerah | 3,440 | | |
| „ Kilcheepoor | 864 | | |
| „ Rutlam | 6,175 | | |
| „ Holkar | 153 | | |
| „ Sillana | 3,276 | | |
| „ Sirohee | 688 | | |
| „ Punnah | 996 | | |
| „ Chirkhari | 572 | | |
| „ Ajehgurh | 702 | | |
| „ Behat | 140 | | |
| „ Paldeo | 24 | | |
| Nizam's Government on account of Mahratta Chouth | 10,811 | | |
| Contribution of Bhopal towards cost of Bhopal Levy | 18,182 | | |
| Contributions towards cost of United Malwa Contingent : | | | |
| From Dewas £. 3,302 | | | |
| „ Jowrah 11,927 | | | |
| | 15,229 | | |
| | | 179,421 | |
| Contribution of Oodeypoor towards cost of Mhairwara Battalion | 4,070 | | |
| Contribution of Kotah towards cost of Deolee Irregular Force | 20,000 | | |
| Contributions towards cost of Malwa Bheel Corps : | | | |
| From Dhar £. 1,966 | | | |
| „ Jabooah 147 | | | |
| „ Burwanee 393 | | | |
| | 2,506 | | |
| | | 26,576 | |
| Contribution from Alirajpoor | 147 | | |
| „ „ Amjeerah | 1,966 | | |
| | | 2,113 | |
| Fees on Successions : | | | |
| Chutterpore State (Nowgong) | | 240 | |
| | | | 208,350 |
| **CENTRAL PROVINCES.** | | | |
| Tributes from various Petty States | | | 13,789 |
| **PUNJAB.** | | | |
| Tribute from Sokeith | | 1,100 | |
| „ Mundee | | 10,000 | |
| „ Kupoorthulla | | 13,100 | |
| „ Chumba | | 500 | |
| „ Various Petty States | | 3,180 | |
| Fees on Successions : | | | |
| Rajah Esri Singh, of Nalaghur | | 110 | |
| | | | 27,990 |
| **MADRAS.** | | | |
| Tribute from Travancore | | 78,311 | |
| Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force | | 245,000 | |
| Contribution from Travancore | | 1,332 | |
| Contribution from Cochin for the maintenance of a Battalion of Native Infantry | | 20,000 | |
| | | | 344,643 |
| **BOMBAY.** | | | |
| Tribute from Kattywar | 49,994 | | |
| „ Joonaghur | 1,937 | | |
| „ Ballasinore | 1,108 | | |
| „ Durumpoor | 700 | | |
| „ Loonawara | 1,047 | | |
| „ Various Petty States | 1,132 | | |
| Subsidy from the Kutch Government | 14,021 | | |
| Contribution from Jagirdars for Southern Mahratta Horse | 9,050 | | |
| | | 78,989 | |
| Fees on Successions : | | | |
| From Soonth State under Rewakanta Agency for the succession in 1873 of Protap Sing, an adopted son, 4th and last instalment | 1,259 | | |
| Madhavrao, son of Luxumon Rao Saheb, Jagirdar of Hubli | 67 | | |
| Nursingrao, son of Ramchunderao Saheb, ditto ditto | 33 | | |
| | | 1,359 | |
| | | | 80,348 |
| TOTAL, TRIBUTES, &c. | | | £. 675,120 |

## No. 8.—ACCOUNT of Forest Revenue and of Expenditure for Forest Management and Collection of Forest Revenue, for the Year ended 31st March 1878.

| REVENUE. | India, General and Political. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Revenue from Timber and Bamboos: | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Timber brought to Depôts by Departmental Agency | 5,081 | 21,597 | 6,504 | 112,387 | 1,539 | 17,023 | 51,464 | 39,244 | 17,773 | 76,232 | 348,844 |
| Timber removed from the Forest by Purchasers, License-holders, and Permit-holders | 119 | 13,773 | 27,654 | 9,555 | 10,809 | 19,182 | 20,122 | 9,327 | 19,525 | 24,020 | 154,086 |
| Confiscated Drift and Waif Wood | 94 | 152 | 371 | 6,895 | 61 | 40 | 258 | 185 | 509 | 3,083 | 11,648 |
| Revenue from Minor Produce: | | | | | | | | | | | |
| Grazing Dues and Sale of Grass | 129 | 3,433 | 22,456 | - - | 2 | 369 | 4,241 | 17,218 | 159 | 11,445 | 59,452 |
| Other Minor Produce | 2,239 | 1,042 | 7,172 | 2,324 | 886 | 5,625 | 3,040 | 267 | 923 | 4,727 | 28,245 |
| Duty on Produce of Foreign and Private Forests Imported into British Territory | - - | - - | - - | 28,293 | 107 | - - | - - | 69 | - - | 3,168 | 31,637 |
| Miscellaneous: | | | | | | | | | | | |
| Fines and Forfeitures | 146 | 9 | 136 | 228 | 1 | 29 | 205 | 185 | 62 | 135 | 1,136 |
| Other Sources | 2,837 | 160 | 3,915 | 597 | 6 | 242 | 85 | 1,617 | 510 | 2,635 | 12,604 |
| Refunds to the Department | - - | 129 | 183 | 29 | 22 | 113 | 600 | 259 | 973 | 708 | 3,016 |
| Total Receipts in India £. | 10,645 | 40,295 | 68,391 | 160,308 | 13,433 | 42,623 | 80,015 | 68,371 | 40,434 | 126,153 | 650,668 |
| Receipts in England: | | | | | | | | | | | |
| Amount received from the Admiralty for Teak Timber forwarded from India | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 12,858 |
| Receipts from Students for the Indian Forestry Department | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 576 |
| Total in England £. | | | | | | | | | | | 13,434 |
| Total Forest Revenue £. | | | | | | | | | | | 664,102 |
| EXPENDITURE. | | | | | | | | | | | |
| A.—Conservancy and Works. | | | | | | | | | | | |
| Cost of Timber Operations: | | | | | | | | | | | |
| Timber brought to Depôt by Government Agency | 1,157 | 8,684 | 5,261 | 50,119 | 760 | 8,993 | 26,780 | 12,403 | 7,443 | 36,653 | 158,253 |
| Timber removed from Forests by Purchasers, License-holders, and Permit-holders | - - | 347 | 9,079 | 429 | 268 | 1,375 | 2,009 | 153 | 684 | 1,397 | 15,741 |
| Confiscated Drift and Waif Wood | - - | 1 | - - | 4,072 | 1 | 8 | 29 | 4 | 41 | 48 | 4,204 |
| Cost of Forest Organization | 1,711 | 909 | 2,012 | 5,218 | 1,619 | 2,389 | 2,707 | 6,746 | 4,822 | 8,665 | 36,798 |
| Cost of the treatment and creation of Forests | - - | - - | - - | 9 | 5 | - - | 1,038 | 3,870 | 368 | 1,589 | 6,379 |
| Rent of leased Forests | - - | - - | - - | - - | - - | - - | - - | - - | - - | 409 | 409 |
| Cost of collecting duty on produce of Foreign or Private Forests imported into British Territory | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Works of utility for the development of Forests | 120 | 2,287 | 486 | 1,059 | 787 | 511 | 3,609 | 2,190 | 686 | 3,558 | 15,293 |
| Cost of Departmental Cattle | 396 | 870 | 891 | 2,732 | 1,226 | 1,154 | 778 | 363 | 1,083 | 113 | 9,606 |
| Cost of Departmental Plant and Tools | - - | 176 | - - | - - | - - | - - | 353 | 305 | 112 | 315 | 1,261 |
| Miscellaneous | 23 | 105 | 95 | 368 | 105 | 217 | 220 | 361 | 741 | 930 | 3,165 |
| TOTAL, CONSERVANCY AND WORKS £. | 3,407 | 13,379 | 17,824 | 64,006 | 4,771 | 14,647 | 37,523 | 25,895 | 15,980 | 53,677 | 251,109 |
| **B.—ESTABLISHMENTS.** | | | | | | | | | | | |
| **I.—*Salaries.*** | | | | | | | | | | | |
| Pay of Conservator | - - | 1,200 | 1,440 | 2,880 | - - | 1,439 | 1,200 | 1,843 | 1,440 | 3,849 | 15,291 |
| Pay of Control and Executive Officers | 2,949 | 2,051 | 5,809 | 6,978 | 2,446 | 4,365 | 6,309 | 9,327 | 7,260 | 9,167 | 56,661 |
| Protective Establishment | 2,616 | 1,806 | 3,341 | 3,549 | 1,325 | 3,156 | 2,715 | 7,530 | 5,772 | 9,357 | 41,167 |
| Office Establishments | 366 | 732 | 849 | 3,759 | 655 | 999 | 1,456 | 2,012 | 2,487 | 2,997 | 16,312 |
| Deputation and Special Allowances | 180 | - - | - - | 50 | - - | - - | 480 | - - | 845 | 8 | 1,563 |
| | 6,111 | 5,789 | 11,439 | 17,216 | 4,426 | 9,959 | 12,160 | 20,712 | 17,804 | 25,378 | 130,994 |
| **II.—*Travelling Allowances.*** | | | | | | | | | | | |
| Conservator | 48 | 171 | 135 | 369 | - - | 143 | 190 | 119 | 240 | 723 | 2,138 |
| Control and Executive Officers | 715 | 453 | 1,278 | 2,754 | 479 | 897 | 1,384 | 2,437 | 2,665 | 3,038 | 16,100 |
| Protective Establishment | 422 | 170 | 3 | 18 | 4 | 47 | 9 | 966 | 761 | 650 | 3,050 |
| Office Establishment | 42 | 183 | 116 | 114 | 15 | 62 | 221 | 372 | 121 | 862 | 2,108 |
| | 1,227 | 977 | 1,532 | 3,255 | 498 | 1,149 | 1,804 | 3,894 | 3,787 | 5,273 | 23,396 |
| **III.—*Contingencies.*** | | | | | | | | | | | |
| Stationery | 18 | 21 | 55 | 56 | 1 | 2 | 149 | 161 | 6 | 376 | 845 |
| Carriage of Tents and Records | 148 | 72 | 495 | 36 | 13 | 45 | 256 | 249 | 102 | 270 | 1,686 |
| Pay of Police Guards | - - | 61 | - - | - - | - - | 35 | 52 | 74 | - - | 4 | 226 |
| Sundries | 189 | 163 | 312 | 939 | 141 | 181 | 200 | 510 | 283 | 365 | 3,283 |
| Service Postage | 53 | 54 | 95 | 73 | 54 | 64 | 84 | 222 | 160 | 381 | 1,240 |
| Payments to Officers of other Presidencies | - - | - - | - - | - - | - - | - - | - - | - - | - - | 136 | 136 |
| Office Rent, Rates and Taxes | 120 | 2 | 165 | 242 | 87 | 106 | 67 | 269 | 120 | 236 | 1,414 |
| | 528 | 373 | 1,122 | 1,346 | 296 | 433 | 808 | 1,485 | 671 | 1,768 | 8,830 |
| TOTAL, ESTABLISHMENTS £. | 7,866 | 7,139 | 14,093 | 21,817 | 5,220 | 11,541 | 14,772 | 26,091 | 22,262 | 32,419 | 163,220 |
| TOTAL, EXPENDITURE IN INDIA £. | 11,273 | 20,518 | 31,917 | 85,823 | 9,991 | 26,188 | 52,295 | 51,986 | 38,242 | 86,096 | 414,329 |

EXPENDITURE IN ENGLAND.—Allowances to successful Candidates for the Indian Forestry Department, Advances of Pay and Passage to India on Appointment, Fees to Professors for Instruction, Expenses of Officers of the Department visiting Forests, &c. - - - - - - - - - - - - - - - - £. 2,737
Freight from India of Teak Timber forwarded to this country for sale to the Admiralty - - - - - - 4,596 — 7,333

Stores for India: Forest Seeds, for { Bengal - - - - - - - - - - - - - - - - 4
Madras - - - - - - - - - - - - - - - - 1 — 5 — 7,338

TOTAL, FOREST EXPENDITURE - - - £. 421,667

## No. 9.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1878.

| | India, General and Political. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE.** | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| License and Distillery Fees and Duties for the Sale of Liquors and Drugs, viz.:— | | | | | | | | | | | |
| License Fees and Farmers' Rents | 4,540 | 18,163 | 47,699 | 38,845 | 12,391 | 265,474 | 48,623 | 30,298 | 210,620 | 247,753 | 924,406 |
| Distillery Fees | - - | - - | 22,491 | 13,785 | 935 | 11,487 | 98 | - - | 31,171 | 38,562 | 118,529 |
| Still-head Duty | 13,658 | 38,747 | 29,666 | 19,372 | 4 | 190,333 | 87,067 | 25,404 | 225,179 | 91,015 | 720,445 |
| Duties levied on Drugs | 387 | 8,546 | 28,524 | 38,827 | 12,252 | 94,442 | 43,939 | 19,146 | 3,290 | 13,293 | 262,646 |
| TOTAL | 18,585 | 65,456 | 128,380 | 110,829 | 25,582 | 561,736 | 179,727 | 74,848 | 470,260 | 390,623 | 2,026,026 |
| Duty on Opium Consumed in India | 787 | 3,614 | 18,501 | 65,204 | 136,910 | 124,895 | 34,763 | 24,821 | - - | 10,495 | 419,990 |
| Acreage on Land Cultivated with the Poppy | - - | - - | 58 | - - | - - | - - | - - | 4,493 | - - | - - | 4,551 |
| Fines, Confiscations, and Miscellaneous | 60 | 44 | 301 | 45 | 74 | 158 | 390 | 215 | 809 | 4,412 | 6,508 |
| TOTAL, EXCISE REVENUE £. | 19,432 | 69,114 | 147,240 | 176,078 | 162,566 | 686,789 | 214,880 | 104,377 | 471,069 | 405,530 | 2,457,075 |
| **CHARGES.** | | | | | | | | | | | |
| Salaries and Establishments | 198 | 2,189 | 4,491 | 1,116 | 911 | 27,364 | 5,167 | 5,486 | 2,246 | 4,109 | 53,277 |
| Contingent Expenses | 21 | 779 | 1,063 | 324 | 191 | 1,745 | 5,725 | 277 | 24,203* | 3,341 | 37,669 |
| Loss on Sale of Opium | - - | - - | - - | - - | - - | - - | - - | - - | - - | 693 | 693 |
| Rents, Rates, and Taxes | - - | - - | 54 | 3 | 1 | 105 | 131 | - - | - - | 16 | 310 |
| Petty Construction and Repairs | 88 | - - | 871 | - - | 60 | 1,369 | - - | - - | - - | - - | 2,388 |
| TOTAL, IN INDIA £. | 307 | 2,968 | 6,479 | 1,443 | 1,163 | 30,583 | 11,023 | 5,763 | 26,449 | 8,159 | 94,337 |
| **CHARGES IN ENGLAND.** | | | | | | | | | | | |
| Stores for India | - - | - - | - - | - - | - - | - - | - - | - - | 4,701 | 1 | 4,702 |
| TOTAL, EXCISE CHARGES £. | 307 | 2,968 | 6,479 | 1,443 | 1,163 | 30,583 | 11,023 | 5,763 | 31,150 | 8,160 | 99,039 |

* Includes 23,436 *l.* for purchase of Spirits.

## No. 10.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1878.

| | COLLECTIONS UNDER ASSESSED TAXES. | | | Refunds. | Net Receipts. | Charges connected with the Collection of Assessed Taxes—License Tax. |
|---|---|---|---|---|---|---|
| | Income Tax Arrear Collections. | License Tax Collections under Act VIII. of 1877. | TOTAL. | | | |
| | £. | £. | £. | £. | £. | £. |
| India, General and Political | 33 | - - | 33 | - - | 33 | — |
| Oudh - - - - - | - - | - - | - - | 4 | —4 | — |
| Central Provinces - - | - - | - - | - - | 17 | —17 | — |
| British Burmah - - - | — | — | — | — | — | — |
| Assam - - - - - | — | — | — | — | — | — |
| Bengal - - - - - | 10 | - - | 10 | 1 | 9 | — |
| North Western Provinces - | 11 | 86,027 | 86,038 | - - | 86,038 | 4,631 |
| Punjab - - - - - | — | — | — | — | — | — |
| Madras - - - - - | 14 | - - | 14 | - - | 14 | — |
| Bombay - - - - - | 15 | - - | 15 | - - | 15 | — |
| TOTAL, ASSESSED TAXES - - £. | 83 | 86,027 | 86,110 | 22 | 86,088 | 4,631 |

## No. 11.—ACCOUNT of PROVINCIAL RATES, and of CHARGES for COLLECTION, for the Year ended 31st March 1878.

| | COLLECTIONS UNDER PROVINCIAL RATES. | | | Refunds. | Net Receipts. | Charges for the Collection of Provincial Rates—Public Works Cess. |
|---|---|---|---|---|---|---|
| | Collection of Public Works Cess under Act II. of 1877 (B. C.). | Collection of License Tax under Act VIII. of 1877. | TOTAL. | | | |
| | £. | £. | £. | £. | £. | £. |
| India, General, and Political | — | — | — | — | — | — |
| Oudh - - - - - | — | — | — | — | — | — |
| Central Provinces - - - | — | — | — | — | — | — |
| British Burmah - - - | — | — | — | — | — | — |
| Assam - - - - - | — | — | — | — | — | — |
| Bengal - - - - - | 210,504 | - - | 210,504 | 2,630 | 207,874 | 1,027 |
| North Western Provinces - | - - | 28,000 | 28,000 | - - | 28,000 | — |
| Punjab - - - - - | — | — | — | — | — | — |
| Madras - - - - - | — | — | — | — | — | — |
| Bombay - - - - - | — | — | — | — | — | — |
| TOTAL PROVINCIAL RATES - - £. | 210,504 | 28,000 | 238,504 | 2,630 | 235,874 | 1,027 |

## No. 12 A.—ACCOUNT of Customs Revenue, for the Year ended 31st March 1878.

| ARTICLES mainly contributing not less than 1,000 *l.* Annually. | SEA CUSTOMS. | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | GROSS RECEIPTS. | | | | | REFUNDS AND DRAWBACKS. | | | | | NET PRODUCE. | | | | |
| | Bengal. | Madras. | Bombay. | British Burmah. | Total Gross Receipts. | Bengal. | Madras. | Bombay. | British Burmah. | Total Refunds and Drawbacks. | Bengal. | Madras. | Bombay. | British Burmah. | Total Net Produce. |
| **IMPORTS.** | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Apparel | 9,741 | 6,674 | 9,615 | 1,524 | 27,554 | 6 | 18 | 62 | – | 86 | 9,735 | 6,656 | 9,553 | 1,524 | 27,468 |
| Arms, Ammunition, Military Stores | 2,386 | 1,076 | 3,467 | 614 | 7,543 | 41 | – | 23 | – | 64 | 2,345 | 1,076 | 3,444 | 614 | 7,479 |
| Building and Engineering Materials | 1,456 | 50 | 568 | 3 | 2,077 | 2 | 2 | 2 | – | 6 | 1,454 | 48 | 566 | 3 | 2,071 |
| Cabinet Ware | 717 | 260 | 501 | 18 | 1,496 | – | 1 | 2 | – | 3 | 717 | 259 | 499 | 18 | 1,493 |
| Candles of all kinds | 1,643 | 225 | 1,120 | 495 | 3,483 | – | – | 66 | – | 66 | 1,643 | 225 | 1,054 | 495 | 3,417 |
| Carriages and Conveyances, other than Railway | 286 | 214 | 332 | 1 | 833 | 16 | – | – | – | 16 | 270 | 214 | 332 | 1 | 817 |
| Clocks and Watches | 1,043 | 183 | 796 | 3 | 2,025 | 4 | 3 | 5 | – | 12 | 1,039 | 180 | 791 | 3 | 2,013 |
| Canes | 299 | 66 | 298 | 302 | 965 | – | 13 | 31 | 312 | 356 | 299 | 53 | 267 | —10 | 609 |
| Corals, unwrought | 2,479 | 930 | 101 | – | 3,510 | 21 | – | – | – | 21 | 2,458 | 930 | 101 | – | 3,489 |
| Chemical Products | 1,749 | 210 | 2,091 | 2 | 4,052 | 62 | – | 70 | – | 132 | 1,687 | 210 | 2,021 | 2 | 3,920 |
| Cotton Goods: | | | | | | | | | | | | | | | |
| Twist and Thread | 42,283 | 22,776 | 27,302 | 7,539 | 99,900 | 135 | 568 | 1,691 | – | 2,394 | 42,148 | 22,208 | 25,611 | 7,539 | 97,506 |
| Piece Goods | 551,318 | 41,218 | 232,006 | 18,101 | 842,643 | 644 | 1,849 | 17,329 | 22 | 19,844 | 550,674 | 39,369 | 214,677 | 18,079 | 822,799 |
| Drugs and Medicines | 5,257 | 1,181 | 5,723 | 276 | 12,437 | 45 | – | 734 | – | 779 | 5,212 | 1,181 | 4,989 | 276 | 11,658 |
| Dyeing and Colouring Materials | 910 | 142 | 4,746 | 15 | 5,813 | 7 | – | 177 | – | 184 | 903 | 142 | 4,569 | 15 | 5,629 |
| Earthen and Porcelain Ware | 1,527 | 415 | 1,822 | 1,947 | 5,711 | 1 | 2 | 56 | – | 59 | 1,526 | 413 | 1,766 | 1,947 | 5,652 |
| Fireworks | 252 | 584 | 1,366 | 172 | 2,374 | 15 | 3 | 29 | – | 47 | 237 | 581 | 1,337 | 172 | 2,327 |
| Flax, Piece Goods | 2,497 | 356 | 2,167 | 4 | 5,024 | 2 | – | 54 | – | 56 | 2,495 | 356 | 2,113 | 4 | 4,968 |
| Fruits and Vegetables | 2,218 | 1,545 | 1,946 | 487 | 6,196 | 12 | 17 | – | – | 29 | 2,206 | 1,528 | 1,946 | 487 | 6,167 |
| Glass, and Manufactures of | 6,695 | 556 | 6,676 | 590 | 14,517 | 64 | 1 | 147 | 7 | 219 | 6,631 | 555 | 6,529 | 583 | 14,298 |
| Gums | 1,113 | 276 | 3,143 | 4 | 4,536 | 2 | 2 | 1,218 | – | 1,222 | 1,111 | 274 | 1,925 | 4 | 3,314 |
| Hardware and Cutlery | 10,486 | 1,883 | 8,754 | 1,218 | 22,341 | 176 | 2 | 38 | – | 216 | 10,310 | 1,881 | 8,716 | 1,218 | 22,125 |
| Hides and Skins | 689 | 248 | 660 | 5 | 1,602 | 2 | 28 | 9 | – | 39 | 687 | 220 | 651 | 5 | 1,563 |
| Ivory, and Manufactures of | 3 | 1 | 6,778 | – | 6,782 | – | – | 3,233 | – | 3,233 | 3 | 1 | 3,545 | – | 3,549 |
| Jewellery, including Plate | 632 | 123 | 609 | 15 | 1,379 | 109 | 31 | 22 | – | 162 | 523 | 92 | 587 | 15 | 1,217 |
| Leather, and Manufactures of | 1,778 | 366 | 1,931 | 219 | 4,294 | 1 | 1 | 4 | 1 | 7 | 1,777 | 365 | 1,927 | 218 | 4,287 |
| Lac, Stick | 11 | 30 | 58 | – | 99 | – | – | 45 | – | 45 | 11 | 30 | 13 | – | 54 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Liquors: | | | | | | | | | | | | | | | | |
| Ale, Beer, and Porter | 3,955 | 1,399 | 1,839 | 990 | 8,183 | 3 | 1 | – | – | 4 | 3,952 | 1,398 | 1,839 | 990 | 8,179 | |
| Spirits | 106,457 | 47,318 | 78,908 | 44,348 | 277,031 | 524 | 251 | 426 | – | 1,201 | 105,933 | 47,067 | 78,482 | 44,348 | 275,830 | |
| Wines and Liqueurs | 32,969 | 13,829 | 24,388 | 3,923 | 75,109 | 79 | 57 | 83 | – | 219 | 32,890 | 13,772 | 24,305 | 3,923 | 74,890 | |
| Lucifer Matches | 1,174 | 411 | 2,182 | 1,156 | 4,923 | 4 | – | 61 | – | 65 | 1,170 | 411 | 2,121 | 1,156 | 4,858 | |
| Metals: | | | | | | | | | | | | | | | | |
| Copper | 43,160 | 3,438 | 31,112 | 391 | 78,101 | 5 | 43 | 774 | – | 822 | 43,155 | 3,395 | 30,338 | 391 | 77,279 | |
| Iron | 7,351 | 1,822 | 7,272 | 798 | 17,243 | 79 | 7 | 340 | – | 426 | 7,272 | 1,815 | 6,932 | 798 | 16,817 | |
| All other sorts unenumerated | 21,149 | 2,734 | 10,872 | 824 | 35,579 | 83 | 2 | 1,207 | 55 | 1,347 | 21,066 | 2,732 | 9,665 | 769 | 34,232 | |
| Music, and Instruments of | 673 | 209 | 1,021 | 24 | 1,927 | 2 | – | – | – | 2 | 671 | 209 | 1,021 | 24 | 1,925 | |
| Naval Stores | 491 | 127 | 379 | 7 | 1,004 | – | – | – | – | – | 491 | 127 | 379 | 7 | 1,004 | |
| Oils | 5,298 | 1,025 | 4,794 | 195 | 11,312 | 8 | – | 58 | – | 66 | 5,290 | 1,025 | 4,736 | 195 | 11,246 | |
| Paints, Colours, and Painters' Materials | 6,370 | 389 | 3,674 | 540 | 10,973 | 20 | – | 32 | – | 52 | 6,350 | 389 | 3,642 | 540 | 10,921 | |
| Perfumery | 1,050 | 229 | 1,094 | 53 | 2,426 | – | – | 33 | – | 33 | 1,050 | 229 | 1,061 | 53 | 2,393 | |
| Provisions and Oilman's Stores | 7,501 | 2,738 | 30,925 | 2,479 | 43,643 | 10 | 47 | 1,475 | 5 | 1,537 | 7,491 | 2,691 | 29,450 | 2,474 | 42,106 | |
| Railway Materials | 5,340 | 2,484 | 3,159 | – | 10,983 | – | 3,740 | 3 | – | 3,743 | 5,340 | *1,256* | 3,156 | – | 7,240 | |
| Seeds | 108 | 1,313 | 896 | 47 | 2,364 | – | 3 | 4 | – | 7 | 108 | 1,310 | 892 | 47 | 2,357 | |
| Shells | 776 | 56 | 685 | – | 1,517 | 29 | – | 350 | – | 379 | 747 | 56 | 335 | – | 1,138 | |
| Silk Piece Goods | 7,134 | 257 | 13,133 | 15,465 | 35,989 | 60 | – | 112 | – | 172 | 7,074 | 257 | 13,021 | 15,465 | 35,817 | |
| Silk, Raw | 1,411 | 5 | 29,145 | 1,623 | 32,184 | – | – | 823 | 10 | 833 | 1,411 | 5 | 28,322 | 1,613 | 31,351 | |
| Soap of all kinds | 512 | 152 | 683 | 1 | 1,348 | – | 19 | 10 | 1 | 29 | 512 | 133 | 673 | 1 | 1,319 | |
| Spices | 10,895 | 4,016 | 6,754 | 962 | 22,627 | 152 | 39 | 288 | – | 479 | 10,743 | 3,977 | 6,466 | 962 | 22,148 | |
| Stationery, other than Paper | 1,980 | 705 | 1,340 | 14 | 4,039 | 13 | – | 3 | – | 16 | 1,967 | 705 | 1,337 | 14 | 4,023 | |
| Sugar and other Saccharine Matter | 8 | 318 | 32,105 | 1,089 | 33,520 | – | 7 | 3,060 | – | 3,067 | 8 | 311 | 29,045 | 1,089 | 30,453 | |
| Tea | 1,562 | 118 | 8,259 | 593 | 10,532 | – | – | 567 | – | 567 | 1,562 | 118 | 7,692 | 593 | 9,965 | |
| Tobacco, and Articles used in the Consumption of | 2,203 | 494 | 1,225 | 321 | 4,243 | 50 | 4 | 12 | – | 66 | 2,153 | 490 | 1,213 | 321 | 4,177 | |
| Toys, Games, including Playing Cards | 1,198 | 381 | 1,430 | 288 | 3,297 | 4 | – | 3 | – | 7 | 1,194 | 381 | 1,427 | 288 | 3,290 | |
| Umbrellas | 6,107 | 204 | 1,733 | 968 | 9,012 | – | – | 27 | – | 27 | 6,107 | 204 | 1,706 | 968 | 8,985 | |
| Wool, manufactures of | 23,779 | 1,145 | 10,381 | 4,109 | 39,414 | 93 | 5 | 120 | – | 218 | 23,686 | 1,140 | 10,261 | 4,109 | 39,196 | |
| Articles yielding, severally, less than 1,000*l.* annually | 4,137 | 1,232 | 10,429 | 2,587 | 18,385 | *272 | †1,727 | 551 | ‡95 | 2,645 | 3,865 | *495* | 9,878 | 2,492 | 15,740 | |
| TOTAL IMPORTS £. | 954,216 | 170,136 | 644,393 | 117,849 | 1,886,094 | 2,857 | 8,493 | 35,469 | 507 | 47,326 | 951,359 | 161,643 | 608,924 | 116,842 | 1,838,768 | |
| EXPORTS. | | | | | | | | | | | | | | | | |
| Grain and Pulse: | | | | | | | | | | | | | | | | |
| Paddy | 1,287 | 2,142 | 2,467 | 2,515 | 8,361 | 182 | 82 | 48 | 22 | 304 | 1,055 | 2,060 | 2,449 | 2,493 | 8,057 | |
| Rice | 164,221 | 18,227 | 15,759 | 295,069 | 493,276 | 13,291 | 89 | 48 | 3,964 | 17,392 | 150,930 | 18,138 | 15,711 | 291,105 | 475,884 | |
| Carried forward £. | 165,458 | 20,369 | 18,226 | 297,584 | 501,637 | 13,473 | 171 | 66 | 3,986 | 17,696 | 151,985 | 20,198 | 18,160 | 293,598 | 483,941 | |

* Includes 142*l.* Refunds of Miscellaneous Receipts.

† Includes 394*l.* Refunds of Miscellaneous Receipts.

‡ Includes 94*l.* Refunds of Miscellaneous Receipts.

## No. 12 A.—Account of Customs Revenue, for the Year ended 31st March 1878—*continued*.

| ARTICLES usually contributing not less than 1,000 *l.* Annually. | SEA CUSTOMS—*continued*. | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | GROSS RECEIPTS. | | | | | REFUNDS AND DRAWBACKS. | | | | | NET PRODUCE. | | | | |
| | Bengal. | Madras. | Bombay. | British Burmah. | Total Gross Receipts. | Bengal. | Madras. | Bombay. | British Burmah. | Total Refunds and Drawbacks. | Bengal. | Madras. | Bombay. | British Burmah. | Total Net Produce. |
| EXPORTS—*continued.* | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Brought forward - - - | 165,458 | 20,369 | 18,226 | 297,584 | 501,637 | 13,473 | 171 | 66 | 3,986 | 17,696 | 151,985 | 20,198 | 18,160 | 293,598 | 483,941 |
| Indigo - - - - - - - - | 41,146 | 7,394 | 1,863 | – | 50,403 | 395 | 92 | – | – | 487 | 40,751 | 7,302 | 1,863 | – | 49,916 |
| Lac, Stick - - - - - - - | 18,443 | 1 | 60 | 10 | 18,514 | 697 | – | 12 | – | 709 | 17,746 | 1 | 48 | 10 | 17,805 |
| Articles yielding, severally, less than 1,000*l.* annually - - - - - | 134 | – | 664 | – | 798 | 11 | – | 22 | – | 33 | 123 | – | 642 | – | 765 |
| TOTAL, EXPORTS - - - £. | 225,181 | 27,764 | 20,813 | 297,594 | 571,352 | 14,576 | 263 | 100 | 3,986 | 18,925 | 210,605 | 27,501 | 20,713 | 293,608 | 552,427 |
| TOTAL, SEA CUSTOMS - - - £. | 1,179,397 | 197,900 | 665,206 | 414,943 | 2,457,446 | 17,433 | 8,756 | 35,569 | 4,493 | 66,251 | 1,161,964 | 189,144 | 629,637 | 410,450 | 2,391,195 |

## Combined Statement of Sea and Land Customs (Gross Receipts).

| | Sea Customs (Gross Receipts). | LAND CUSTOMS.* | | | | | | | | | Miscellaneous Receipts, Wharf Rent, Fees, &c. | Total Customs Revenue. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Import Duty on Spirits. | Import Duty on Wines and Liqueurs. | Import Duty on Fruits, Vegetables, and Provisions. | Articles yielding less than 1,000*l.* Annually. | Export Duty on Grain and Pulse. | Export Duty on Indigo. | †Export Duty on Sugar, &c. | Land Customs, Miscellaneous Receipts. | TOTAL. | | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| India, General and Political - - - | - - | - - | - - | - - | - - | - - | - - | 134,859 | 86 | 134,945 | - - | 134,945 |
| British Burmah - - - - - | 414,943 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 6,116 | 421,059 |
| Bengal - - - - - - - | 1,179,397 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 7,503 | 1,186,900 |
| Madras - - - - - - - | 197,900 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 5,450 | 203,350 |
| Bombay - - - - - - - | 665,206 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 10,836 | 676,042 |
| TOTAL - - - £. | 2,457,446 | - - | - - | - - | - - | - - | - - | 134,859 | 86 | 134,945 | 29,905 | 2,622,296 |

* The Refunds and Net Receipts under Land Customs are as follows:

| | Refunds. | Net Receipts. |
|---|---|---|
| | £. | £. |
| India, General and Political - - - - - - - - - - - - - - | - - | 134,945 |
| North Western Provinces - - - - - - - - - - - - - - | 15 ‡ | —15 |
| Punjab - - - - - - - - - - - - - - - - - - | 613 ‡ | —613 |
| TOTAL - - - £. | 628 | 134,317 |

† Levied on the Customs Line on sugar exported to Rajputana, &c. There is no duty on sugar exported by sea or from the external land frontier.
‡ These are refunds of revenue collected in previous years which were credited in the accounts of North Western Provinces and Punjab. Since 1877–78 the entire realizations of those Provinces and of Oudh and Central Provinces are credited in the accounts of India, General and Political.

# No. 12 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1878.

| BRITISH BURMAH. | | £. | £. |
|---|---|---|---|
| RANGOON | Collector of Customs | 1,340 | |
| | Appraising Establishment | 1,344 | |
| | Preventive Establishment | 8,020 | |
| | Office and other Establishments | 2,855 | |
| | Contingencies | 323 | |
| | | | 13,882 |
| BASSEIN | Collector | 287 | |
| | Appraising Establishment | 120 | |
| | Establishment | 271 | |
| | Preventive Establishment | 473 | |
| | Contingencies | 19 | |
| | | | 1,170 |
| THAYETMYO | Establishment | 485 | |
| | Contingencies | 3 | |
| | | | 488 |
| MOULMEIN | Collector | 895 | |
| | Appraising Establishment | 204 | |
| | Establishment | 1,096 | |
| | Preventive Establishment | 1,566 | |
| | Contingencies | 77 | |
| | | | 3,838 |
| MERGUI | Establishment | 120 | |
| | Preventive Establishment | 63 | |
| | Contingencies | 1 | |
| | | | 184 |
| TAVOY | Establishment | 102 | |
| | Preventive Establishment | 116 | |
| | Contingencies | 4 | |
| | | | 222 |
| TOUNGHOO | Establishment | – | 60 |
| AKYAB | Collector | 633 | |
| | Appraising Establishment | 310 | |
| | Establishment | 822 | |
| | Preventive Establishment | 1,033 | |
| | Contingencies | 123 | |
| | | | 2,921 |
| KYOUK PHYOO | Establishment | 89 | |
| | Contingencies | 14 | |
| | | | 103 |
| Rents, Rates, and Taxes | | | 218 |
| Petty Construction and Repairs | | | 1 |
| TOTAL, BRITISH BURMAH | | | 23,087 |

| BENGAL. | | | |
|---|---|---|---|
| CALCUTTA | Salaries of Collector, and Deputy and Assistant Collectors | 5,704 | |
| | Appraising Establishment | 8,129 | |
| | Clerks, Servants, &c. | 9,123 | |
| | Preventive Establishment | 38,431 | |
| | Wharf Establishment | 4,441 | |
| | Contingencies | 1,623 | |
| | | | 67,451 |
| CHITTAGONG | Salaries of Collector and Deputy Collector | 665 | |
| | Office and other Establishments | 524 | |
| | Preventive Establishment | 826 | |
| | Wharf Establishment | 59 | |
| | Contingencies | 84 | |
| | | | 2,158 |
| BALASORE | Office and other Establishments | 286 | |
| | Preventive Establishment | 483 | |
| | Contingencies | 42 | |
| | | | 811 |
| CUTTACK | Salary of Collector and Deputy Collector | 155 | |
| | Establishment | 422 | |
| | Preventive Establishment | 76 | |
| | Contingencies | 18 | |
| | | | 671 |
| POOREE | Fixed and Contingent Charges | 151 | 151 |
| Establishment for Licensing and Surveying Cargo Boats | | | 245 |
| Rents, Rates, and Taxes | | | 20 |
| Petty Construction and Repairs | | | 72 |
| TOTAL, BENGAL | | | 71,579 |

| MADRAS. | | £. | £. |
|---|---|---|---|
| AT THE PRESIDENCY. | Collector of Sea Customs | 3,419 | |
| | Deputy Collector | 668 | |
| | Appraisers | 1,357 | |
| | Establishment | 3,940 | |
| | Contingencies | 735 | |
| | | | 10,119 |
| GANJAM | Establishment | 822 | |
| | Contingencies | 181 | |
| | | | 1,003 |
| VIZAGAPATAM | Establishment | 642 | |
| | Contingencies | 183 | |
| | | | 825 |
| GODAVERY | Establishment | 790 | |
| | Contingencies | 121 | |
| | | | 911 |
| KISTNA | Establishment | 314 | |
| | Contingencies | 97 | |
| | | | 411 |
| NELLORE | Establishment | 359 | |
| | Contingencies | 120 | |
| | | | 479 |
| SOUTH ARCOT | Establishment | 1,698 | |
| | Contingencies | 243 | |
| | | | 1,941 |
| TANJORE | Establishment | 1,190 | |
| | Contingencies | 258 | |
| | | | 1,448 |
| MADURA | Establishment | 430 | |
| | Contingencies | 140 | |
| | | | 570 |
| TINNEVELLY | Establishment | 381 | |
| | Contingencies | 213 | |
| | | | 594 |
| SOUTH CANARA | Establishment | 1,182 | |
| | Contingencies | 210 | |
| | | | 1,392 |
| MALABAR | Establishment | 2,326 | |
| | Contingencies | 706 | |
| | | | 3,032 |
| Rents, Rates, and Taxes | | | 42 |
| Petty Construction and Repairs | | | 479 |
| TOTAL, MADRAS | | | 23,246 |

| BOMBAY. | | | |
|---|---|---|---|
| AT THE PRESIDENCY. | Salaries of Commissioner and Assistant Commissioner of Customs | 4,032 | |
| | Establishment | 2,924 | |
| | Contingencies | 199 | |
| | | | 7,155 |
| PRESIDENCY DIVISION. | Salaries of Deputy and Assistant Commissioners | 4,943 | |
| | Appraising Establishment | 4,774 | |
| | Clerks, Servants, &c. | 14,039 | |
| | Preventive Establishment | 15,899 | |
| | Wharf Establishment | 1,162 | |
| | Contingencies | 1,688 | |
| | | | 42,505 |
| GUZERAT DIVISION. | Salaries of Deputy and Assistant Commissioners | 498 | |
| | Establishment | 6,190 | |
| | Contingencies | 874 | |
| | | | 7,562 |
| KONKAN DIVISION. | Salaries of Deputy and Assistant Commissioners | 3,267 | |
| | Establishment | 14,280 | |
| | Contingencies | 4,274 | |
| | | | 21,821 |
| KURRACHEE DIVISION. | Salaries of Collector and Assistant Collector | 1,680 | |
| | Establishment | 3,416 | |
| | Contingencies | 478 | |
| | | | 5,574 |
| Rents, Rates, and Taxes | | | 172 |
| Petty Construction and Repairs | | | 114 |
| TOTAL, BOMBAY | | | 84,903 |
| TOTAL, CUSTOMS CHARGES | | £. | 202,815 |

*N.B.*—Collection of the Land Customs duties in the Bengal Presidency is made by the Salt Preventive Establishment, hence no separate charge is shown.

## No. 13 A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1878.

| | Sales of Government Salt. | Excise on Salt Manufactured locally. | Duty on Salt Imported from England. | Duty on other Imported Salt, Seaborne. | Duty Levied by the Inland Customs Department on Salt crossing the Customs Lines, &c. | Miscellaneous Receipts. | TOTAL. |
|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. |
| India: General and Political - | 567,063 | 13,635 | - - | - - | 881,450 | 22,106 | 1,484,254 |
| British Burmah - - - | - - | 4,810 | 6,957 | - - | - - | - - | 11,767 |
| Bengal - - - - - - | - - | 100,677 | 2,138,150 | 427,534 | - - | 27,240 | 2,693,601 |
| Madras - - - - - - | 1,114,764 | 1,404 | 43 | 23,769 | 5 | 2,201 | 1,142,186 |
| Bombay - - - - - - | 16,818 | 1,022,075 | 101 | 5,123 | 79,845* | 4,312 | 1,128,274 |
| TOTAL - - - £. | 1,698,645 | 1,142,601 | 2,145,251 | 456,426 | 961,300 | 55,859 | 6,460,082 |

* Including Inland Customs mileage duty, 57,617 *l.*

## No. 13 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1878.

| INDIA—General and Political. | £. | £. | £. |
|---|---|---|---|
| Salaries of Commissioner,* Deputy and Assistant Commissioners, and Collectors - | 12,660 | | |
| Office Establishment - - - - - - - - - - - - - | 9,045 | | |
| Preventive Establishment - - - - - - - - - - - - | 122,358 | | |
| Compensation to Salt Manufacturers in Bhartpur - - - - - - | 22,600 | | |
| Compensation to his Highness the Nizam of Hyderabad for Mileage Duty on Salt | 5,542 | | |
| Compensation to Rajputana State Railway for Conveyance of Salt - - - | 19,074 | | |
| Rent of Sambhur Lake paid to the Maharajahs of Joudhpoor and Jeypore - - | 71,523 | | |
| House and Office Rent - - - - - - - - - - - - | 741 | | |
| Rewards - - - - - - - - - - - - - - - | 2,090 | | |
| Commission on Salt Tax Collections - - - - - - - - - - | 1,176 | | |
| Charges for excavating Salt - - - - - - - - - - - | 4,442 | | |
| Expenses for working Tramways - - - - - - - - - - | 9,535 | | |
| Petty Construction and Repairs - - - - - - - - - - | 3,457 | | |
| Compensation for Land - - - - - - - - - - - - | 150 | | |
| Manufacture and Storage - - - - - - - - - - - - | 12,994 | | |
| Purchase of Service Postage Stamps - - - - - - - - - - | 553 | | |
| Travelling Expenses - - - - - - - - - - - - - | 3,511 | | |
| Miscellaneous Contingent Charges - - - - - - - - - - | 9,887 | | |
| | | 311,338 | |
| Carried forward - - - £. | | 311,338 | — |

* This Officer superintends also the Land Customs line in the Punjab and the Central Provinces.

No. 13 B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1878—*continued.*

| | £. | £. |
|---|---|---|
| Brought forward | 311,338 | — |
| **British Burmah.** | £. | |
| Commission on Collections of Salt Tax | 442 | |
| **Bengal.** | | |
| Salaries of Superintendents of the Sulkea, Hidgellee, and Pooree Salt Warehouses | 900 | |
| Pay of Intendants, Clerks, Servants, &c. | 2,252 | |
| Preventive Establishment and Contingencies | 10,369 | |
| Miscellaneous Contingencies | 663 | |
| Rents, Rates, and Taxes | 12 | |
| | | 14,196 |
| **Madras.** | | |
| Salaries of Deputy Collectors | 4,496 | |
| Office Establishment | 18,674 | |
| Preventive Establishment | 19,063 | |
| Travelling and Tentage Allowances | 1,143 | |
| Petty Construction and Repairs | 16,748 | |
| Purchase of Salt | 47,746 | |
| Conveying and Storing Salt | 4,927 | |
| Cost and Repairs of Salt Machines, and Miscellaneous Contingencies | 19,990 | |
| Rents, Rates, and Taxes | 53 | |
| | | 132,840 |

**Bombay.**

| | Presidency Division. | Guzerat Division. | Konkan Division. | Sindh Division. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | | |
| Salary of Commissioner and Staff * | — | — | — | — | | |
| Salary of Collector and Assistant Collectors | 4,633 | 2,198 | 842 | 179 | | |
| Superintendent and Petty Officers | 700 | 2,848 | 2,921 | — | | |
| Clerks, Servants, Periodical Establishments, Boat Establishments, &c. | 4,687 | 12,358 | 15,818 | 1,092 | | |
| Travelling Allowances and Charges | 1,057 | 759 | 670 | — | | |
| Office Expenses and Miscellaneous Contingent Charges | 2,707 | 2,661 | 7,323 | 118 | | |
| | 13,784 | 20,824 | 27,574 | 1,389 | 63,571 | |
| Cost of Purchase and Removal of Salt from Baragora Salt Works | — | — | — | — | 16,632 | |
| Rents, Rates, and Taxes | — | — | — | — | 29 | 80,232 |
| Total Charges in India | | | | | £. | 539,048 |
| Charges in England: | | | | | | |
| Stores for India: Weighing Machines, and Woollens for Clothing of Natives employed in the Salt Department | | | | | | 810 |
| Total Charges under Salt | | | | | £. | 539,858 |

* Taken entirely under Customs.

## No. 13 c.—ACCOUNT of SALT STORE for the Year ended 31st March 1878.

| | INDIA. | | PUNJAB. | | MADRAS. | |
|---|---|---|---|---|---|---|
| | Quantity. | Value at Selling Price. | Quantity. | Value at Selling Price. | Quantity. | Value at Selling Price. |
| | *Mds.* | £. | *Mds.* | £. | *Mds.* | £. |
| Salt in Store on 1st April 1877 | 3,884,194 | 260,310 | 246,524 | 73,957 | 8,982,833 | 3,318,402 |
| Manufactured, excavated, or purchased during the Year | 5,996,348 | 299,818 | 1,748,341 | 399,658 | 5,171,258 | |
| | 9,880,542 | 560,128 | 1,994,865 | 473,615 | 14,154,091 | 3,318,402 |
| Removed by purchasers during the Year | 2,721,223 | 134,959 | 1,818,133 | 425,014 | 6,412,337 | 1,276,500 |
| Wastage written off | — | — | — | — | 143,979 | — |
| | 2,721,223 | 134,959 | 1,818,133 | 425,014 | 6,556,316 | 1,276,500 |
| Balance on 31st March 1878 | 7,159,319 | 425,169 | 176,732 | 48,601 | 7,597,775 | 2,041,902 |

## No. 14 A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1878.

| | £. | £. | £. |
|---|---|---|---|
| BENGAL. | | | |
| Proceeds of 49,500 chests sold by auction in Calcutta for export, being at the average rate of *Rs.* 1,266. 8. 4. per chest | 6,269,282 | | |
| Value of 6,137 maunds and 4 seers of opium, at the rate of *Rs.* 7. 4. per seer, issued to Excise Department in Oudh, North Western Provinces, Bengal, Assam, British Burmah, Port Blair, and Sumbulpore, to be retailed for consumption in India under Revenue Regulations, 177,976 *l.* | * 157,115 | | |
| Miscellaneous Receipts of Opium Department | 6,484 | | |
| TOTAL BENGAL OPIUM £. | | 6,432,881 | |
| BOMBAY. | | | |
| Duty realised on 45,830 chests of Malwa Opium, at 600 rupees per chest | 2,749,813 | | |
| Confiscations and Miscellaneous Receipts | 28 | | |
| TOTAL BOMBAY OPIUM £. | | 2,749,841 | |
| TOTAL OPIUM REVENUE £. | | | 9,182,722 |

* The actual realisations are less than the value of excise opium issued, owing to increase in the stock remaining in the hands of Collectors at the end of the year.

## No. 14 B.—ACCOUNT of BENGAL OPIUM STORE and COST of PRODUCTION.

| | For Export. | | For Sale in India. | |
|---|---|---|---|---|
| | Chests. | Maunds. | Chests. | Maunds. |
| **OPIUM STORE ACCOUNT.** | | | | |
| Opium in Store in Calcutta on 1st April 1877 | 71,315 | 121,458 | 1,130 | 1,695 |
| In Store at Factories on above date | - - | - - | 785 | 1,177 |
| | 71,315 | 121,458 | 1,915 | 2,872 |
| Produce of Season 1876-77 | 67,167 | 114,393 | 3,924 | 5,885 |
| TOTAL | 138,482 | 235,851 | 5,839 | 8,757 |
| Sold by Auction from 1st April 1877 to 31st March 1878 | 49,500 | 84,304 | — | — |
| Issued to Excise Department | - - | - - | 4,092 | 6,137 |
| Issued to Medical Department | - - | - - | 9 | 14 |
| TOTAL EXPENDED | 49,500 | 84,304 | 4,101 | 6,151 |
| Balance in Store in Calcutta on 31st March 1878 | 88,982 | 151,547 | 1,382 | 2,073 |
| Balance in Factories | - - | - - | 356 | 533 |
| TOTAL BALANCE IN STORE ON 31ST MARCH 1878 | 88,982 | 151,547 | 1,738 | 2,606 |

### COST OF PRODUCTION OF BENGAL OPIUM.

| | £. | £. |
|---|---|---|
| Establishment and Contingent Charges of Patna Agency | - - | 54,987 |
| Establishment and Contingent Charges of Benares Agency | - - | 70,268 |
| Charges in Calcutta | - - | 5,093 |
| Cultivation and Manufacturing Charges for Opium of Season 1876-77 and previous years | 2,067,944 | |
| Cultivation and Manufacturing Charges for Opium of Season 1877-78 | 458,867 | |
| | | 2,526,811 |
| TOTAL CHARGES IN INDIA (BENGAL) £. | | 2,657,159 |
| Add,—CHARGES IN ENGLAND: | | |
| Stores for India: Fire engine, saw blades, &c., for the Patna Agency | | 1,762 |
| TOTAL CHARGES BENGAL £. | | 2,658,921 |

## No. 14 C.—ABSTRACT ACCOUNT of CHARGES for COLLECTION of OPIUM REVENUE in BOMBAY.

| | £. |
|---|---|
| *Salaries | 395 |
| Establishment | 1,102 |
| Contingent Charges | 62 |
| Payments to Officers of other Provinces | 590 |
| TOTAL BOMBAY £. | 2,149 |
| **CHARGES FOR BOMBAY OPIUM IN INDIA.** | £. |
| Salary | 128 |
| Establishments | 3 |
| Contingent Charges | 54 |
| Petty Construction and Repairs | 11 |
| TOTAL INDIA £. | 196 |
| TOTAL CHARGES £. | 2,345 |

* The Commissioner of Customs, Salt, and Opium, whose salary is all taken under the head "Customs," has the superintendence of this department in Bombay. The weighments and other duties performed in the Native States, where the opium is grown, are under the superintendence of British officers paid by the States concerned.

## No. 15.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1878.

| | India, General and Political. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE.** | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Sale of Court Fee Stamps | 12,257 | 79,451 | 71,173 | 46,287 | 38,335 | 810,152 | 279,262 | 194,159 | 299,912 | 232,998 | 2,063,986 |
| Sale of Commercial and other Stamps | 11,066 | 20,905 | 31,993 | 23,388 | 17,014 | 269,323 | 98,067 | 78,020 | 183,907 | 155,995 | 889,278 |
| Fines and Penalties | 92 | 611 | 548 | 456 | 128 | 1,420 | 435 | 858 | 3,510 | 1,042 | 9,100 |
| Miscellaneous | 57 | 148 | 204 | 89 | 232 | 557 | 578 | 1,125 | 1,892 | 26,237 | 31,119 |
| TOTAL £. | 23,472 | 101,115 | 103,518 | 70,220 | 55,709 | 1,081,452 | 378,342 | 274,162 | 489,221 | 416,272 | 2,993,483 |
| Deduct,—Refunds | 116 | 1,011 | 1,668 | 647 | 124 | 12,922 | 3,754 | 1,707 | 6,475 | 5,392 | 33,816 |
| NET REVENUE from STAMPS £. | 23,356 | 100,104 | 101,850 | 69,573 | 55,585 | 1,068,530 | 374,588 | 272,455 | 482,746 | 410,880 | 2,959,667 |
| **CHARGES OF COLLECTION.** | | | | | | | | | | | |
| Salary of the Superintendent or other Officers | 864 | | | | | 1,800 | 768 | 811 | 1,450 | 2,012 | 7,705 |
| Establishment of Superintendent or other Officers | 146 | | | | 158 | 4,098 | 275 | 137 | 2,211 | 2,868 | 9,893 |
| Contingent Expenses, Packing Charges, &c. | 36 | | | | 21 | 814 | 45 | 633 | 517 | 585 | 2,651 |
| Charges for the sale of Stamps, viz.:— | | | | | | | | | | | |
| Clerks and Servants | 85 | | 216 | 474 | | 1,043 | 929 | 63 | | 842 | 3,652 |
| Commission to Vendors | | 512 | | | | | 2,486 | | 1,207 | 4,827 | 9,032 |
| Discount on sale of Court Fee Stamps | 97 | 1,134 | 18 | 309 | 525 | 10,349 | 75 | 2,836 | 2,631 | 3,526 | 21,500 |
| Discount on sale of General Stamps | 462 | 51 | 1,093 | 419 | 544 | 6,293 | 77 | 2,949 | 6,280 | 85 | 18,253 |
| Contingencies and Miscellaneous | 42 | | 69 | 74 | 7 | 376 | 296 | | 281 | 382 | 1,527 |
| TOTAL CHARGES in INDIA £. | 686 | 2,743 | 1,396 | 1,276 | 1,255 | 24,773 | 4,951 | 7,429 | 14,577 | 15,127 | 74,213 |
| CHARGES IN ENGLAND: | | | | | | | | | | | |
| Stores for India | | | | | | 44,509 * / 14,705 † | | | 6,968 | 6,787 | 28,460 |
| TOTAL CHARGES for COLLECTION of STAMP REVENUE £. 59,214 | | | | | | | | | 21,545 | 21,914 | 102,673 |

* Total charges in India for the Bengal Presidency.
† Total charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the charge in England cannot be divided among the several provinces.

## No. 16.—ACCOUNT of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1878.

### CALCUTTA MINT.

| | £. | £. |
|---|---|---|
| **Receipts.** | | |
| Seignorage on Silver | 108,728 | |
| Seignorage on Gold | 165 | |
| Assay Fees | 8 | |
| Gain in Coinage operations | 86,341 | |
| Sale Proceeds of Old Stores | 9 | |
| Miscellaneous Receipts | 2,363 | |
| Total Receipts - - - £. | | 197,614 |
| **Charges.** | | |
| Establishment: | £. | |
| Direction and Office | 4,727 | |
| Civil Guard | 408 | |
| Bullion Establishment | 3,489 | |
| Mechanical and Operative Establishment | 16,303 | |
| Assay Establishment | 5,062 | |
| Office Expenses, &c. | 1,600 | |
| | 31,589 | |
| Loss of Weight in Coinage: | | |
| Gold | 7 | |
| Silver | 8,994 | |
| Value of Silver and Copper used as Alloy | 1,824 | |
| Value of Silver and Copper used for Contingent purposes | 21 | |
| Conveyance of Copper Coin into the interior | 5,836 | |
| Loss by sale of worn and uncurrent Copper Coin | 1,368 | |
| | 18,050 | |
| Purchase of Local Stores: | | |
| Cost of Country Coal, Oil, &c. | 6,986 | |
| House, Lighting, Police, and Water Rates | 1,470 | |
| | | 58,095 |
| Charges in England—Stores for India | | 7,124 |
| Total Charges under the Head "Mint" | | 65,219 |
| Add,—Charges on account of the Mint falling under other Heads of Service, viz.:— | | |
| Additions, Alterations, and Repairs of Buildings | 1,058 | |
| Pensions and Gratuities to Mint Servants | 238 | |
| Value of Stationery supplied | 64 | |
| Value of Printing executed by Government Press | 88 | |
| *Note.*—This does not include Absentee and Pension Allowances in England. | | 1,448 |
| Total Charges - - - £. | | 66,667 |
| Estimated Value of Mint Buildings as on the 31st March 1878 - - - - - - - £. | | 161,421 |

| Amount Coined during the Year. | Number. | Value. |
|---|---|---|
| | | £. |
| Gold: | | |
| 15-Rupee pieces | 10,424 | 15,636 |
| Silver: | | |
| Rupees | 49,754,691 | 4,975,469 |
| Half-Rupees | 858,336 | 42,917 |
| Quarter-Rupees | 3,550,131 | 88,753 |
| Eighth-Rupees | 3,574,570 | 44,682 |
| Copper: | | |
| Half-Annas | 3,584,000 | 11,200 |
| Quarter-Annas | 65,209,600 | 101,890 |
| Pies | 5,880,000 | 3,063 |
| Straits whole Cents | 6,652,000 | 14,967 |
| Ceylon 5 Cents | 256,000 | 1,280 |
| Ceylon Cents | 820,000 | 820 |
| Total Coinage - - - | 140,149,752 | £. 5,300,677 |

No. 16.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1878—*continued.*

| | | | |
|---|---|---|---|
| **MADRAS MINT.** | | | £. |
| COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869. | | | |
| RECEIPTS. | | | |
| Sale Proceeds of Old Stores and Materials | | | 118 |
| TOTAL RECEIPTS £. | | | 118 |
| CHARGES. | | £. | |
| Value of uncurrent Copper Coin withdrawn | | 947 | |
| Conveyance of Copper Coin into the Interior | | 1,006 | |
| | | | 1,953 |
| TOTAL CHARGES under Head "MINT" £. | | | 1,953 |
| Add,—Charges on account of the Mint falling under other Heads of Service, viz.:— | | | |
| Pensions to Mint Servants | | | 756 |
| TOTAL CHARGES £. | | | 2,709 |
| Estimated Value of Mint Buildings on 31st March 1878 £. | | | 56,600 |
| **BOMBAY MINT.** | | | |
| RECEIPTS. | | £. | |
| Seignorage on Silver | | 220,907 | |
| Assay Fees | | 24 | |
| Gain in Coinage Operations | | 13,653 | |
| Sale of Old Stores and Materials | | 1,636 | |
| Miscellaneous Receipts | | 9,870 | |
| TOTAL RECEIPTS £. | | | 246,090 |
| CHARGES. | £. | | |
| Establishment: | | | |
| Direction and Office | 6,748 | | |
| Operative Establishment | 20,420 | | |
| Assay Establishment | 4,235 | | |
| Office Expenses, &c. | 1,902 | | |
| | | 33,305 | |
| Loss of Weight in Coinage: | | | |
| Conveyance of Copper Coins into the interior | | 2,251 | |
| Two-thirds Freight on Europe Stores | | 56 | |
| Stores purchased locally | | 8,073 | |
| Value of uncurrent Copper Coins withdrawn | | 2,116 | |
| | | | 45,801 |
| Charges in England—Stores for India: | | | |
| Copper | | 15,646 | |
| Miscellaneous | | 3,439 | |
| | | | 19,085 |
| TOTAL CHARGES under Head "MINT" £. | | | 64,886 |
| Add,—Charges on account of the Mint falling under other Heads of Service, viz.:— | | | |
| Pensions to Mint Servants | | 950 | |
| Value of Stationery supplied | | 48 | |
| Value of Printing executed by Government Press | | 70 | |
| | | | 1,068 |
| TOTAL CHARGES £. | | | 65,954 |
| Estimated Value of Mint Buildings on 31st March 1878 £. | | | 276,251 |

| AMOUNT COINED DURING THE YEAR. | Number. | Value. |
|---|---|---|
| | | £. |
| Silver: | | |
| Rupees | 109,680,294 | 10,968,029 |
| Half-Rupees | 213,956 | 10,698 |
| Quarter-Rupees | 883,744 | 22,094 |
| Eighth-Rupees | 2,214,736 | 27,684 |
| Copper: | | |
| Quarter-Annas | 9,320,128 | 14,563 |
| Pies | 1,551,360 | 808 |
| TOTAL COINAGE | 123,864,218 | £.11,043,876 |

| | | | |
|---|---|---|---|
| In England: | | | |
| Proceeds of Sales of Indian Coins sent to England for Assay £. | | | 37 |
| Charges: | | £. | £. |
| Cost of Assay of Indian Coins | | 25 | |
| Stores for India, also shown above: | £. | | |
| For Bengal | 7,124 | | |
| For Bombay | 19,085 | | |
| | | 26,209 | |
| | | £. | 26,234 |

## No. 17.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India* for the Year ended 31st March 1878.

| | India. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **RECEIPTS.** | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Postage collected in Cash, on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service | 19,179* | 8,423 | 6,467 | 4,504 | 4,161 | 59,660 | 34,714 | 25,051 | 21,220 | 41,390 | 224,769 |
| Sale of Postage Stamps: | | | | | | | | | | | |
| Ordinary Stamps | 24,763* | 7,233 | 10,233 | 11,248 | 7,362 | 113,497 | 42,789 | 39,602 | 71,218 | 99,060 | 427,005 |
| Service Stamps | 4,515* | 3,144 | 4,617 | 1,472 | 1,747 | 21,930 | 16,743 | 21,880 | 23,194 | 29,374 | 128,616 |
| Mail Cart, Parcel Van, and Passenger Service | 978 | - - | - - | - - | - - | 2,426 | 112 | 3,138 | - - | - - | 6,654 |
| Fees, and Petty Receipts | 248* | 58 | 75 | 126 | 110 | 1,377 | 308 | 2,334 | 389 | 2,550 | 7,575 |
| Bullock Train | 42,990 | - - | - - | - - | - - | 2,809 | 2,077 | 23,429 | - - | - - | 71,305 |
| Van Dâk | 5,672 | - - | - - | - - | - - | - - | - - | 17,314 | - - | - - | 22,986 |
| District Post Collections | 154 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 154 |
| GROSS RECEIPTS £. | 98,499 | 18,858 | 21,392 | 17,350 | 13,380 | 201,699 | 96,743 | 132,748 | 116,021 | 172,374 | 889,064 |
| Deduct— | | | | | | | | | | | |
| Amount of Postage received in India and paid to the Postmaster General, London | - - | - - | - - | - - | - - | 16,794 | - - | - - | 1,406 | 22,867 | 41,067 |
| Refunds | 11 | 5 | 1 | 12 | 1 | 91 | 31 | 76 | 18 | 57 | 303 |
| | 11 | 5 | 1 | 12 | 1 | 16,885 | 31 | 76 | 1,424 | 22,924 | 41,370 |
| NET RECEIPTS of the POST OFFICE as stated in Account No. 1 £. | 98,488 | 18,853 | 21,391 | 17,338 | 13,379 | 184,814 | 96,712 | 132,672 | 114,597 | 149,450 | 847,694 |
| **CHARGES.** | | | | | | | | | | | |
| Chief Office, Calcutta: | | | | | | | | | | | |
| Director General, Deputy Director General, &c. | - - | - - | - - | - - | - - | 4,306 | - - | 2,161 | - - | 292 | 6,759 |
| Compiler of Accounts | - - | - - | - - | - - | - - | 1,201 | - - | - - | - - | - - | 1,201 |
| Office Establishment | - - | - - | - - | - - | - - | 8,622 | - - | 188 | - - | - - | 8,810 |
| Office Expenses | - - | - - | - - | - - | - - | 634 | - - | 503 | - - | 15 | 1,152 |
| Presidency and District Offices: | | | | | | | | | | | |
| Postmasters General and Chief Inspectors | 617† | 766 | 914 | 900 | 778 | 2,313 | 3,150 | 2,134 | 1,434 | 2,785 | 15,791 |
| Postmasters of Calcutta, Madras, and Bombay, and Inspecting Postmasters | 1,891† | 809 | 1,328 | 87 | 543 | 9,273 | 7,879 | 4,651 | 7,059 | 6,340 | 39,860 |
| Office Establishments | 16,399† | 8,715 | 8,841 | 6,714 | 5,159 | 75,477 | 48,185 | 31,859 | 49,373 | 74,521 | 325,243 |
| Office Expenses | 1,033† | 573 | 452 | 565 | 468 | 6,981 | 12,432 | 1,165 | 2,450 | 10,529 | 36,648 |
| Travelling Expenses | 762 | 468 | 409 | 130 | 245 | 3,058 | 2,898 | 1,588 | 2,120 | 1,998 | 13,676 |
| Carried forward £. | 20,702 | 11,331 | 11,944 | 8,396 | 7,193 | 111,865 | 74,544 | 44,249 | 62,436 | 96,480 | 449,140 |

* Includes adjustment of Arrear Collections, viz.:—

| | £. |
|---|---|
| Ordinary Stamps | 1,579 |
| Fees and Petty Receipts | 126 |
| Service Stamps | 2 |
| Postage | 48 |
| | £. 1,755 |

† Includes adjustment of Arrear Charges:—

| | £. |
|---|---|
| Postmasters General | 2 |
| Presidency and District Office Establishment | 48 |
| Office Expenses | 130 |
| Inspecting Postmasters | 10 |

No. 17.—Account of the Receipts and Charges of the Post Office of *India* for the Year ended 31st March 1878—*continued.*

| CHARGES—*continued.* | India. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £ | £. | £. | £. | £. | £. | £. | £. |
| Brought forward - - - | 20,702 | 11,331 | 11,944 | 8,396 | 7,193 | 111,865 | 74,544 | 44,249 | 62,486 | 96,480 | 449,140 |
| Conveyance of Mails: | | | | | | | | | | | |
| Road Establishment - - - - - - | 11,058 | 1,330 | 4,321 | 1,560 | 6,753 | 17,152 | 4,723 | 6,271 | 18,785 | 16,271 | 88,224 |
| Ferry Establishment - - - - - - | - - | - - | 28 | - - | 9 | 221 | - - | 74 | 30 | - - | 362 |
| Contingent Road Charges - - - - - | 174 | 33 | 142 | 1 | 207 | 1,050 | 20 | 135 | 308 | 514 | 2,584 |
| Van Dâk Establishment - - - - - | - - | - - | - - | - - | - - | - - | 80 | 19,942 | - - | 1 | 20,023 |
| Bullock Train Establishment - - - - | 66 | 150 | - - | - - | - - | 12,921 | 6,443 | 40,721 | - - | 1 | 60,302 |
| Boat Establishment and Charges - - - | - - | - - | - - | 111 | 180 | 1,596 | 18 | 53 | 122 | 573 | 2,653 |
| Mail Cart Establishment and Charges - - - | 1,660 | 599 | 239 | 86 | 4 | 6,748 | 5,683 | 20,195 | - - | 17,778 | 52,992 |
| Railway Charges - - - - - - | 40 | 219 | - - | 155 | - - | 5,131 | 673 | 1,383 | 899 | 2,655 | 11,155 |
| Discount on Sale of Postage Stamps - - - - | 722* | 222 | 314 | 347 | 228 | 3,529 | 1,323 | 1,224 | 2,194 | 3,037 | 13,140 |
| Miscellaneous Charges of Post Office - - - - | 247 | 313 | 148 | 6 | 63 | 1,267 | 3,416 | 2,596 | 174 | 1,661 | 9,891 |
| Subsidies - - - - - - - - - | - - | - - | - - | - - | - - | 70,851 | - - | - - | - - | - - | 70,851 |
| Bounty Money - - - - - - - - - | - - | - - | - - | 6 | - - | 3 | - - | - - | 25 | 68 | 102 |
| District Post Establishments - - - - - | 1,078 | - - | 941 | 1,200 | - - | - - | - - | 4,520 | 10,493 | 9,584 | 27,816 |
| TOTAL CHARGES in INDIA - - - £. | 35,747 | 14,197 | 18,077 | 11,868 | 14,637 | 232,334 | 96,923 | 141,363 | 95,466 | 148,623 | 809,235 |
| | | | | £. 565,146 † | | | | | | | |
| CHARGES IN ENGLAND: | | | | | | | | | | | |
| Stores for India - - - - - - - - - - - - - - - - - - | | | | 9,841 ‡ | - - - - - - - - - - | | | | 3,394 | 4,626 | 17,861 |
| | | | | £. 574,987 | | | | £. | 98,860 | 153,249 | |
| Payments under the Postal arrangement with the Lords of Her Majesty's Treasury - - - - - - - - - - - - - - - - | | | | | | | | | | 75,125 | |
| Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad - - - - - - - - | | | | | | | | | | 3,600 | 78,725 |
| TOTAL CHARGES in ENGLAND - - - £. | | | | | | | | | | | 96,586 |
| TOTAL CHARGES of the POST OFFICE - - - £. | | | | | | | | | | | 905,821 |

* Includes 5 *l.* on account of adjustment of Arrear Charges.

† Total Charges in India for the Bengal Presidency.

‡ The stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

## No. 18.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1878.

| PARTICULARS. | Capital. | Revenue. | TOTAL. |
|---|---|---|---|
| **RECEIPTS.** | £. | £. | £. |
| INDIAN TELEGRAPH: | | | |
| Sale of Telegraph Stamps, deducting share of other Telegraph Administrations and Refunds to Senders of Messages | - | 274,479 | 274,479 |
| Cash received for Transmission (from other Telegraph Administrations) | - | 4,231 | 4,231 |
| Cash Revenue from Hooghly River Line Offices and bearing and forward Messages, &c. | - | 3,930 | 3,930 |
| Revenue in Postage Stamps | - | 654 | 654 |
| Interest on Capital Cost of Railway Lines and of first equipment of Railway Offices | - | 10,498 | 10,498 |
| Miscellaneous | - | 2,160 | 2,160 |
| TOTAL INDIAN TELEGRAPH £. | - | 295,952 | 295,952 |
| CEYLON TELEGRAPH: | | | |
| Sale of Telegraph Stamps, deducting share of other Telegraph Administrations | - | 9,974 | 9,974 |
| Rent from Ceylon Railway | - | 90 | 90 |
| Miscellaneous | - | 73 | 73 |
| TOTAL CEYLON TELEGRAPH £. | - | 10,137 | 10,137 |
| TOTAL £. | - | 306,089 | 306,089 |
| INDO-EUROPEAN TELEGRAPH: | | | |
| IN INDIA: | | | |
| PERSIAN GULF SECTION: | | | |
| Fees on Messages | - | 42,221 | 42,221 |
| Miscellaneous | - | 305 | 305 |
| | — | 42,526 | 42,526 |
| PERSIAN LINE: | | | |
| Share of Local Receipts on Terminal Traffic | - | 3,387 | 3,387 |
| Miscellaneous | - | 279 | 279 |
| | — | 3,666 | 3,666 |
| TOTAL in INDIA, INDO-EUROPEAN TELEGRAPH £. | - | 46,192 | 46,192 |
| IN ENGLAND: | | | |
| Recoveries from the Indo-European Telegraph Company on account of the Persian Telegraph Debt | 1,986 | - | 1,986 |
| Fees on Messages | - | 4,163 | 4,163 |
| TOTAL in ENGLAND, INDO-EUROPEAN TELEGRAPH £. | 1,986 | 4,163 | 6,149 |
| TOTAL INDO-EUROPEAN TELEGRAPH, in INDIA and ENGLAND £. | 1,986 | 50,355 | 52,341 |
| TOTAL RECEIPTS: | | | |
| In India | - | 352,281 | 352,281 |
| In England | 1,986 | 4,163 | 6,149 |
| TOTAL RECEIPTS of the TELEGRAPH DEPARTMENT £. | 1,986 | 356,444 | 358,430 |

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1878—*continued.*

| PARTICULARS. | Capital. | Revenue. | Total. |
|---|---|---|---|
| **CHARGES.** | | | |
| **INDIAN TELEGRAPH:** | £. | £. | £. |
| Direction: | | | |
| Superior Officers of Direction | - - | - - | 9,940 |
| Superintendents and Assistant Superintendents | - - | - - | 3,832 |
| Clerks and Servants | - - | - - | 2,105 |
| Allowances | - - | - - | 320 |
| Travelling Charges | - - | - - | 1,010 |
| Contingencies | - - | - - | 458 |
| Tools and Plant | - - | - - | 718 |
| | 2,382 | 16,001 | 18,383 |
| Accounts: | | | |
| Examiner and Assistant Examiner | - - | - - | 1,560 |
| Establishment | - - | - - | 3,921 |
| Allowances | - - | - - | 120 |
| Contingencies | - - | - - | 195 |
| Tools and Plant | - - | - - | 246 |
| | 782 | 5,260 | 6,042 |
| Check Office: | | | |
| Salaries of Superintendent and Assistant Superintendent | - - | - - | 720 |
| Establishment | - - | - - | 2,560 |
| Allowances | - - | - - | 59 |
| Contingencies | - - | - - | 126 |
| Tools and Plant | - - | - - | 308 |
| | — | 3,773 | 3,773 |
| Superintendence: | | | |
| Salaries of Superintendents and Assistant Superintendents | - - | - - | 49,794 |
| Establishment | - - | - - | 4,993 |
| Allowances | - - | - - | 1,105 |
| Rent | - - | - - | 165 |
| Travelling Charges | - - | - - | 10,432 |
| Contingencies | - - | - - | 818 |
| Tools and Plant | - - | - - | 542 |
| | 9,077 | 58,772 | 67,849 |
| Line Maintenance: | | | |
| Establishment | - - | - - | 10,607 |
| Allowances | - - | - - | 350 |
| Travelling Charges | - - | - - | 1,813 |
| Contingencies | - - | - - | 10 |
| Tools and Plant | - - | - - | 343 |
| | — | 13,123 | 13,123 |
| *Signalling:* | | | |
| Telegraph Masters, Signallers, Clerks, Messengers, and Servants | - - | - - | 113,249 |
| Pegu, Exposure, House, and other Allowances | - - | - - | 14,920 |
| Rent | - - | - - | 2,797 |
| Travelling Allowances | - - | - - | 2,477 |
| Contingencies | - - | - - | 4,715 |
| Signallers' Quarters | - - | - - | 384 |
| Tools and Plant | - - | - - | 21,058 |
| Deduct,—Amount recovered from Native States for Share of Charges for Establishment on Works executed for them | — | 159,600 | 159,600 |
| | - - | 677 | 677 |
| | — | 158,923 | 158,923 |
| Deduct,—Amount recovered from Railways for Share of Charges for Establishment on Works executed for them | 12,241 | 255,852 | 268,093 |
| | 49 | - - | 49 |
| Deduct,—Amount recovered from Railways and Native States for Charges incurred on Lines under guarantee | 12,192 | 255,852 | 268,044 |
| | - - | 21,151 | 21,151 |
| Carried forward £. | 12,192 | 234,701 | 246,893 |

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1878—*continued.*

| PARTICULARS. | Capital. | Revenue. | Total. |
|---|---|---|---|
| CHARGES—*continued.* | £. | £. | £. |
| INDIAN TELEGRAPH—*continued.* | | | |
| Brought forward - - - | 12,192 | 234,701 | 246,893 |
| Stores and Workshops: | | | |
| Salaries of Superintendent and Assistant Superintendents - | - - | - - | 2,510 |
| Establishments - - - - - - - - - - | - - | - - | 5,800 |
| Special, House, Conveyance, and other Allowances - - - | - - | - - | 404 |
| Travelling Charges - - - - - - - - - | - - | - - | 94 |
| Contingencies - - - - - - - - - - | - - | - - | 302 |
| | 9,110 | - - | 9,110 |
| TOTAL - - - £. | 21,302 | 234,701 | 256,003 |
| Deduct,—Share charged to Ceylon Telegraph on page 43 | - - | 1,065 | 1,065 |
| NET TOTAL - - - £. | 21,302 | 233,636 | 254,938 |
| CONSTRUCTION CHARGES: | | | |
| State Railway Lines of Telegraph: | | | |
| From Agra to Chumbul River - - - - - - | 2,409 | - - | 2,409 |
| „ Agra to Gwalior - - - - - - - - | 1,776 | - - | 1,776 |
| „ Lahore to Jhelum - - - - - - - - | 1,332 | - - | 1,332 |
| | 5,517 | - - | 5,517 |
| Government Telegraph Lines: | | | |
| From Madura to Ramnad - - - - - - - | 4,064 | - - | 4,064 |
| „ Madras Government Telegraph Office to Tanjore - - | 3,458 | - - | 3,458 |
| „ Chittagong to Mungdoo - - - - - - | 3,716 | - - | 3,716 |
| „ Mungdoo to Akyab - - - - - - - | 1,841 | - - | 1,841 |
| „ Akyab to Chambalee - - - - - - - | 1,345 | - - | 1,345 |
| „ Chambalee to Rue - - - - - - - | 2,145 | - - | 2,145 |
| „ Rue to Tounghoop - - - - - - - | 2,452 | - - | 2,452 |
| „ Tounghoop to Prome - - - - - - - | 2,827 | - - | 2,827 |
| „ Elephant Point to Prome - - - - - - | 5,157 | - - | 5,157 |
| „ Mungdoo to Prome - - - - - - - | 2,757 | - - | 2,757 |
| „ Dhond to Munmad - - - - - - - | 9,777 | - - | 9,777 |
| „ Barrackpore to Comillah - - - - - - | 1,797 | - - | 1,797 |
| „ Bassein to Diamond Island - - - - - - | 4,552 | - - | 4,552 |
| „ Cuttack to False Point - - - - - - | 1,284 | - - | 1,284 |
| „ Madras to Tanjore - - - - - - - | *—1,385* | - - | *—1,385* |
| „ Kohat to Bunnoo - - - - - - - - | 1,059 | - - | 1,059 |
| „ Quetta to Khelat - - - - - - - - | 5,204 | - - | 5,204 |
| „ Parodhur to Ganges - - - - - - - | 1,204 | - - | 1,204 |
| „ Laying Cable across the Ganges at Sara - - - | 1,487 | - - | 1,487 |
| „ Julpigoree to Silligori - - - - - - | 1,131 | - - | 1,131 |
| „ Jummoo to Sreenugger - - - - - - | 1,398 | - - | 1,398 |
| „ Sreenugger to Gilgit - - - - - - - | 2,430 | - - | 2,430 |
| „ Umritsur to Dalhousie - - - - - - - | 5,351 | - - | 5,351 |
| „ Ajmere to Beawur - - - - - - - - | 2,264 | - - | 2,264 |
| Other Lines - - - - - - - - - - | 8,807 | - - | 8,807 |
| | 76,122 | - - | 76,122 |
| | 81,639 | - - | 81,639 |
| Carried forward - - - £. | 102,941 | 233,636 | 336,577 |

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1878—*continued.*

| PARTICULARS. | | Capital. | Revenue. | Total. |
|---|---|---|---|---|
| CHARGES—*continued.* | | | | |
| Indian Telegraph—*continued.* | | £. | £. | £. |
| Brought forward | | 102,941 | 233,636 | 336,577 |
| First equipment of Offices, &c. | | 2,000 | - - | 2,000 |
| Workshop Plant and Addition to Machinery | | 863 | - - | 863 |
| Repairs of Lines | | - - | 28,380 | 28,380 |
| Losses of Cash | | - - | 315 | 315 |
| Suspense | | —1,641 | - - | —1,641 |
| | | 1,222 | 28,695 | 29,917 |
| Total Charges | £. | 104,163 | 262,331 | 366,494 |
| Less,—Amount included above for Value of Stores and other suspense items expended during the year in excess of payments made on the same account during the year | £. 18,577 | | | |
| Ditto on account of Stores and Workshops Establishment included above | 9,110 | | | |
| Expenditure charged against the Grant of other Departments included above | 3,803 | | | |
| Expenditure in England | 36,508 | 67,998 | - - | 67,998 |
| Total in India | £. | 36,165 | 262,331 | 298,496 |
| In England: | | | | |
| Stores for India | | 36,508 | - - | 36,508 |
| Absentee Allowances | | - - | 4,820 | 4,820 |
| Fees for examination of Candidates for admission as Telegraph Students to the Royal Indian Engineering College; share of Expenses of International Telegraph Office at Berne, &c. | | - - | 141 | 141 |
| Total in England | £. | 36,508 | 4,961 | 41,469 |
| Total Indian Telegraph | £. | 72,673 | 267,292 | 339,965 |
| INDO-EUROPEAN TELEGRAPH. | | | | |
| Persian Gulf Section: | | | | |
| Direction: | | | | |
| Salaries of Deputy Director and Traffic Manager, including Office Establishment | | - - | - - | 3,940 |
| Travelling Charges | | - - | - - | 113 |
| Contingencies | | - - | - - | 191 |
| | | — | 4,244 | 4,244 |
| Accounts: | | | | |
| Establishment | | - - | - - | 184 |
| Contingencies | | - - | - - | 58 |
| | | — | 242 | 242 |
| Superintendence and Working: | | | | |
| Salaries of Superintendents and Assistant Superintendents | | - - | - - | 2,679 |
| Clerks and Signallers | | - - | - - | 11,127 |
| Medical Establishment | | - - | - - | 575 |
| Petty Establishment | | - - | - - | 675 |
| Boat Establishment | | - - | - - | 223 |
| Travelling Charges | | - - | - - | 571 |
| Contingencies | | - - | - - | 3,204 |
| | | — | 19,054 | 19,054 |
| Carried forward | £. | - - | 23,540 | 23,540 |

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1878—*continued.*

| PARTICULARS. | | Capital. | Revenue. | Total. |
|---|---|---|---|---|
| CHARGES—*continued.* | | | | |
| Indo-European Telegraph—*continued.* | | £. | £. | £. |
| Persian Gulf Section—*continued.* | | | | |
| Brought forward | | - - | 23,540 | 23,540 |
| Line Maintenance : | | | | |
| Line Conservancy Establishment | | - - | - - | 2,901 |
| Cable Conservancy Establishment | | - - | - - | 1,844 |
| Travelling Charges | | - - | - - | 233 |
| Contingencies | | - - | - - | 1,036 |
| | | — | 6,019 | 6,019 |
| Stores : | | | | |
| Establishment | | - - | - - | 1,611 |
| Contingencies | | - - | - - | 519 |
| | | — | 2,130 | 2,130 |
| Political Charges : | | | | |
| Moiety of Political Agent's Salary at Guadur, and of Escort Establishment | | - - | - - | 816 |
| Travelling and Contingent Charges | | - - | - - | 98 |
| Subsidies | | - - | - - | 7,307 |
| | | — | 8,221 | 8,221 |
| Works | | —872 | - - | —872 |
| Repairs | | - - | 3,289 | 3,289 |
| Loss of Cash | | - - | 293 | 293 |
| Suspense | | 64 | - - | 64 |
| | | —808 | 3,582 | 2,774 |
| Add,—Amount for Value of Stores in hand at the close of the year less than the Payments made on the same account during the year | £. 937 | —808 | 43,492 | 42,684 |
| Less,—Expenditure in England | —4,179 | | | |
| Ditto charged against the grant of other Departments included above | —8 | | | |
| | | - - | —3,250 | —3,250 |
| Net Total—Persian Gulf Section | £. | —808 | 40,242 | 39,434 |
| Persian Section : | | | | |
| Direction : | | | | |
| Salaries of Director, and Office Establishment | | - - | - - | 2,046 |
| Allowances | | - - | - - | 189 |
| Printing Charges | | - - | - - | 17 |
| Contingencies | | - - | - - | 113 |
| | | — | 2,365 | 2,365 |
| Accounts : | | | | |
| Establishment | | - - | - - | 267 |
| Contingencies | | - - | - - | 87 |
| | | — | 354 | 354 |
| Superintendence and Working : | | | | |
| Salaries of Superintendents and Assistant Superintendents | | - - | - - | 2,742 |
| Clerks and Signallers, including Petty Establishment | | - - | - - | 4,315 |
| Medical Establishment | | - - | - - | 1,570 |
| Travelling Charges | | - - | - - | 887 |
| Contingencies | | - - | - - | 1,387 |
| | | — - | 10,910 | 10,910 |
| Carried forward | £. | - - | 13,629 | 13,629 |

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1878—*continued.*

| PARTICULARS. | | Capital. | Revenue. | Total. |
|---|---|---|---|---|
| CHARGES—*continued.* | | | | |
| Indo-European Telegraph—*continued.* | | £. | £. | £. |
| Persian Section—*continued.* | | | | |
| Brought forward | | - - | 13,629 | 13,629 |
| Line Maintenance: | | | | |
| Salaries of Inspectors and Establishment | | - - | - - | 2,713 |
| Travelling Charges | | - - | - - | 383 |
| Store Establishment | | - - | - - | 199 |
| | | — | 3,295 | 3,295 |
| Construction Charges: | | | | |
| Erection of Second Wire in April 1869 (arrear charge) | | 308 | - - | 308 |
| | | 308 | 16,924 | 17,232 |
| Repairs | | - - | 479 | 479 |
| Loss of Cash | | - - | 1,060 | 1,060 |
| Suspense | | —1,788 | - - | —1,788 |
| | | —1,788 | 1,539 | —249 |
| Less,—Expenditure in England | £. —516 | —1,480 | 18,463 | 16,983 |
| Add,—Amount included above for Value of Stores in Hand at the close of the Year less than the Payments made on the same Account during the Year | 472 | | | |
| Less,—Expenditure charged against the Grant of other Departments included above | —17 | | | |
| | | —44 | —17 | —61 |
| Total Persian Section | £. | —1,524 | 18,446 | 16,922 |
| Total in India, Persian and Gulf Sections | £. | —2,332 | 58,688 | 56,356 |
| Total in England | £. | - - | 12,792 | 12,792 |
| Total, Indo-European Telegraph | £. | —2,332 | 71,480 | 69,148 |
| Add,—Payment to Foreign Lines in England in excess of receipt | | - - | 12,482 | 12,482 |
| Add,—The following Charges incurred in Public Works, Marine, and Civil Departments: | | | | |
| In Public Works Department, Bombay | | 444 | 505 | 949 |
| In Marine Department, Bombay | | - - | 8,329 | 8,329 |
| In Printing Department, Calcutta | | - - | 25 | 25 |
| | | 444 | 8,859 | 9,303 |
| GRAND TOTAL INDO-EUROPEAN TELEGRAPH | £. | —1,888 | 92,821 | 90,933 |

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No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1878—*continued.*

| PARTICULARS. | Capital. | Revenue. | Total. |
|---|---|---|---|
| CHARGES—*continued.* | £. | £. | £. |
| CEYLON TELEGRAPH: | | | |
| Superintendence: | | | |
| Salaries of Superintendent and Assistant Superintendents | - - | - - | 1,741 |
| Establishment | - - | - - | 318 |
| Travelling Charges | - - | - - | 463 |
| Contingencies | - - | - - | 80 |
| Share of Direction, &c. | - - | - - | 1,065 |
| Tools and Plant | - - | - - | 46 |
| | —47 | 3,754 | 3,713 |
| Line Maintenance: | | | |
| Establishment | - - | - - | 1,034 |
| Travelling Charges | - - | - - | 82 |
| Contingencies | - - | - - | 1 |
| Tools and Plant | - - | - - | 23 |
| | — | 1,140 | 1,140 |
| Signalling: | | | |
| Telegraph Masters and Signallers | - - | - - | 3,474 |
| Other Establishment | - - | - - | 627 |
| Telegraph Masters' House, Special, and other Allowances | - - | - - | 699 |
| Rent | - - | - - | 367 |
| Travelling Charges | - - | - - | 116 |
| Contingencies | - - | - - | 140 |
| Tools and Plant | - - | - - | 210 |
| NET TOTAL £. | - - | 5,633 | 5,633 |
| Works | —278 | - - | —278 |
| Tools and Plant | —47 | - - | —47 |
| Repairs | - - | 2,060 | 2,060 |
| TOTAL, CEYLON TELEGRAPH £. | —366 | 12,587 | 12,221 |
| RED SEA AND INDIA TELEGRAPH: | | | |
| IN ENGLAND: | | | |
| Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39) | - - | 18,027 | 18,027 |

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1878—*continued.*

## ABSTRACT.

| PARTICULARS. | Capital. | Revenue. | Total. |
|---|---|---|---|
| CHARGES. | £. | £. | £. |
| IN INDIA: | | | |
| Indian Telegraph | 36,165 | 262,331 | 298,496 |
| Ceylon Telegraph | —366 | 12,587 | 12,221 |
| Total £. | 35,799 | 274,918 | 310,717 |
| Indo-European Telegraph: | | | |
| Persian Gulf Section | —808 | 40,242 | 39,434 |
| Persian Section | —1,524 | 18,446 | 16,922 |
| Total £. | —2,332 | 58,688 | 56,356 |
| Add,—Charges incurred in Public Works and Marine Departments, Bombay, and Civil Department, Calcutta | 444 | 8,859 | 9,303 |
| Total Indo-European Telegraph £. | —1,888 | 67,547 | 65,659 |
| Total in India: In Telegraph Department | 33,467 | 333,606 | 367,073 |
| Total in India: In other Departments | 444 | 8,859 | 9,303 |
| £. | 33,911 | 342,465 | 376,376 |
| IN ENGLAND: | | | |
| Indian Telegraph | 36,508 | 4,961 | 41,469 |
| Indo-European Telegraph | - - | 12,792 | 12,792 |
| Red Sea and India Telegraph | - - | 18,027 | 18,027 |
| Add,—Payment to Foreign Lines in England in excess of Receipt, Indo-European Telegraph Department | - - | 12,482 | 12,482 |
| Total in England £. | 36,508 | 48,262 | 84,770 |
| GRAND TOTALS: | | | |
| Indian Telegraph | 72,673 | 267,292 | 339,965 |
| Ceylon Telegraph | —366 | 12,587 | 12,221 |
| Indo-European Telegraph | —2,332 | 71,480 | 69,148 |
| Red Sea and India Telegraph | - - | 18,027 | 18,027 |
| Payment to Foreign Lines in England in Excess of Receipt of Indo-European Telegraph Department | - - | 12,482 | 12,482 |
| Total: In Telegraph Department | 69,975 | 381,868 | 451,843 |
| Total: In other Departments | 444 | 8,859 | 9,303 |
| £. | 70,419 | 390,727 | 461,146 |

No. 19 A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1878.

| | India, General and Political. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Sale proceeds of Unclaimed and Escheated Property | 309 | 485 | 2,352 | 653 | 304 | 4,028 | 1,755 | 2,126 | 2,509 | 1,749 | 16,270 |
| Court Fees realised in Cash | 159 | 7,270 | 464 | 547 | 511 | 3,173 | 24,006 | 1,179 | 1,676 | 738 | 39,723 |
| General Fees, Fines, and Forfeitures | 1,794 | 6,094 | 14,076 | 17,800 | 8,129 | 72,140 | 26,286 | 35,012 | 40,036 | 28,563 | 249,930 |
| Convict Settlement at Port Blair | 24,861 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 24,861 |
| Miscellaneous | 1,013 | 152 | 494 | 140 | 52 | 1,157 | 619 | 249 | 1,458 | 1,552 | 6,886 |
| Sale proceeds of Jail Manufactures | 190 | 7,155 | 16,037 | 25,481 | 2,430 | 68,052 | 37,440 | 22,597 | 32,169 | 16,552 | 228,103 |
| Receipts on account of Thuggee School of Industry | - - | - - | 13,258 | - - | - - | - - | - - | 3,245 | - - | - - | 16,503 |
| Receipts on account of Convict Labour | 127 | - - | 273 | 401 | 1,410 | 25 | - - | 6,689 | 824 | 3,805 | 13,554 |
| Other Jail Receipts | 332 | 950 | 111 | 733 | 44 | 798 | 1,244 | 1,013 | 967 | 6,962 | 13,154 |
| Registration Fees and Miscellaneous | 508 | 7,591 | 4,736 | 984 | 1,861 | 66,128 | 32,221 | 18,640 | 44,553 | 27,015 | 204,237 |
| TOTAL £. | 29,293 | 29,697 | 51,801 | 46,739 | 14,741 | 215,501 | 123,571 | 90,750 | 124,192 | 86,936 | 813,221 |
| *Deduct*—Refunds | 970 | 1,722 | 2,605 | 5,376 | 2,170 | 12,513 | 3,168 | 3,362 | 4,216 | 4,008 | 40,110 |
| NET RECEIPTS UNDER LAW AND JUSTICE £. | 28,323 | 27,975 | 49,196 | 41,363 | 12,571 | 202,988 | 120,403 | 87,388 | 119,976 | 82,928 | 773,111 |

## No. 19 B.—ACCOUNT of CHARGES under LAW and JUSTICE, for the Year ended 31st March 1878.

| INDIA—GENERAL and POLITICAL. | £. | £. | £. |
|---|---|---|---|
| Civil and Sessions Courts | - - | 2,369 | |
| Small Cause Court Establishments | - - | 454 | |
| Cantonment Magistrates: Salaries, Establishments, and Contingencies | - - | 7,999 | |
| Thuggee and Dacoity | - - | 10,250 | |
| Convict Charges at Port Blair: | | | |
| Salary and Establishment of the Superintendent | 11,160 | | |
| Police Establishment | 8,078 | | |
| Medical, Commissariat, and other Establishments | 10,916 | | |
| Commissariat Supplies | 47,163 | | |
| Stores, Clothing, Tools, &c. | 8,552 | | |
| Passage and Subsistence Money to Convicts | 28,591 | | |
| Miscellaneous Services, Supplies, and Contingencies | 9,758 | | |
| | | 124,218 | |
| Convict Charges in the Straits Settlements | - - | 767 | |
| Jails: | | | |
| District Jails | 5,528 | | |
| Lock-ups | 154 | | |
| Jail Manufactures | 396 | | |
| | | 6,078 | |
| Registration: District Charges | - - | 312 | |
| Petty Construction and Repairs | - - | 245 | |
| | | | 152,692 |
| OUDH. | | | |
| *Judicial Commissioner*: Salary, Establishment, and Contingencies | - - | 5,695 | |
| *Civil and Sessions Courts*: Salary, Establishment, and Contingencies | - - | 11,312 | |
| *Courts of Small Causes*: Salary, Establishment, and Contingencies | - - | 2,065 | |
| Criminal Courts: | | | |
| Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners | 27,613 | | |
| Salaries of Cantonment and City Magistrates | 3,474 | | |
| Establishment | 15,251 | | |
| Diet Money to Witnesses | 4,322 | | |
| Service Postage | 367 | | |
| Miscellaneous Contingencies (including Travelling Allowances) | 2,622 | | |
| | | 53,649 | |
| Law Officers | - - | 146 | |
| Jails: | | | |
| Inspection and General Superintendence | 1,281 | | |
| Central Jails | 6,824 | | |
| District Jails | 21,978 | | |
| Jail Manufactures | 4,977 | | |
| | | 35,060 | |
| Registration: | | | |
| Superintendence | 1,306 | | |
| District Charges | 4,194 | | |
| | | 5,500 | |
| | | | 113,427 |
| CENTRAL PROVINCES. | | | |
| Judicial Commissioner: Salary, Establishment, and Contingent Charges | - - | 5,723 | |
| Courts of Small Causes: Salary, Establishment, and Contingent Charges | - - | 2,830 | |
| Criminal Courts: | | | |
| Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners | 27,726 | | |
| Salaries of Cantonment Magistrates | 3,085 | | |
| Establishment | 16,046 | | |
| Travelling Allowances | 1,562 | | |
| Diet Money to Witnesses | 1,269 | | |
| Service of Processes | 5,526 | | |
| Service Postage | 961 | | |
| Miscellaneous Contingencies | 2,256 | | |
| | | 58,431 | |
| Carried forward - - - £. | | 66,984 | 266,119 |

No. 19 B.—Account of Charges under Law and Justice, &c.—*continued.*

| | £. | £. | £. |
|---|---|---|---|
| Brought forward - - - | | 66,984 | 266,119 |
| **CENTRAL PROVINCES—*continued.*** | | | |
| Jails: | | | |
| Central Jails - - - - - - - - - - - | 10,279 | | |
| District Jails - - - - - - - - - - - | 7,084 | | |
| Lock-ups - - - - - - - - - - - | 848 | | |
| School of Industry - - - - - - - - - - | 3,069 | | |
| Jail Manufactures - - - - - - - - - - | 21,782 | | |
| | | 43,062 | |
| Registration: | | | |
| Superintendence - - - - - - - - - - | 1,049 | | |
| District Charges - - - - - - - - - - | 1,632 | | |
| | | 2,681 | |
| | | | 112,727 |
| **BRITISH BURMAH.** | | | |
| Recorder's Court: Salary, Establishment, and Contingencies - - - | - - | 4,613 | |
| Law Officers - - - - - - - - - - - | - - | 2,096 | |
| Judicial Commissioner - - - - - - - - - - | - - | 4,949 | |
| Civil and Sessions Court - - - - - - - - - | - - | 3,085 | |
| Courts of Small Causes - - - - - - - - - - | - - | 2,486 | |
| Criminal Courts: | | | |
| Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - - | 28,910 | | |
| Salaries of Magistrates and Extra Moonsiffs - - - - - - | 7,173 | | |
| Salaries of Cantonment Magistrates - - - - - - - | 240 | | |
| Establishment - - - - - - - - - - | 10,918 | | |
| Service of Processes - - - - - - - - - | 7,205 | | |
| Travelling Allowances - - - - - - - - - | 1,638 | | |
| Contingent Charges - - - - - - - - - | 2,201 | | |
| | | 58,285 | |
| Jails: | | | |
| Inspection and General Superintendence - - - - - - | 1,887 | | |
| Central Jails - - - - - - - - - - - | 17,741 | | |
| District Jails - - - - - - - - - - - | 13,441 | | |
| Lock-ups - - - - - - - - - - - | 1,162 | | |
| Jail Manufactures - - - - - - - - - - | 17,311 | | |
| Charges for Transportation of Convicts - - - - - - | 8 | | |
| | | 51,550 | |
| Registration; District Charges - - - - - - - - - | - - | 473 | |
| Rents, Rates, and Taxes - - - - - - - - - | - - | 102 | |
| Petty Construction, and Repairs - - - - - - - - - | - - | 207 | |
| | | | 127,846 |
| **ASSAM.** | | | |
| Civil and Sessions Courts: Salaries, Establishments, and Contingencies - | - - | 16,041 | |
| Law Officers - - - - - - - - - - - | - - | 229 | |
| Criminal Courts: | | | |
| Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - - | 18,388 | | |
| Establishment - - - - - - - - - - | 9,128 | | |
| Travelling Allowances - - - - - - - - - | 1,185 | | |
| Service of Processes - - - - - - - - - | 884 | | |
| Miscellaneous Contingencies - - - - - - - - | 1,694 | | |
| | | 31,279 | |
| Moiety of Salaries of Sub-Deputy Magistrates and Collectors, &c. - - | - - | 601 | |
| Jails: | | | |
| Inspection and General Superintendence - - - - - - | 693 | | |
| District Jails - - - - - - - - - - - | 8,984 | | |
| Jail Manufactures - - - - - - - - - - | 2,254 | | |
| Charges for Transportation of Convicts - - - - - - | 16 | | |
| | | 11,947 | |
| Registration: | | | |
| Superintendence - - - - - - - - - - | 189 | | |
| District Charges - - - - - - - - - - | 1,380 | | |
| | | 1,569 | |
| Rents, Rates, and Taxes - - - - - - - - - | - - | 203 | |
| Petty Construction, and Repairs - - - - - - - - - | - - | 59 | |
| | | | 61,928 |
| Carried forward - - - £. | | | 568,620 |

No. 19 B.—Account of Charges under Law and Justice, &c.—*continued.*

| | £. | £. |
|---|---|---|
| Brought forward - - - | - - | 568,620 |
| BENGAL. | £. | |
| Salaries of High Court Judges - - - - - - - - - - | - - | 60,354 |
| High Court, Appellate Branch: Establishment and Contingencies - - | - - | 28,369 |
| High Court, Original Branch: Establishment and Contingencies - - | - - | 19,257 |
| Law Officers: Salaries, Establishment, and Contingencies - - - | - - | 27,984 |
| Coroner's Court - - - - - - - - - - - - - | - - | 1,348 |
| Justices of the Peace - - - - - - - - - - - | - - | 4,362 |
| Civil and Sessions Courts: | | |
| Salaries of Civil and Sessions Judges, Additional Judges, Judicial Commissioners, Subordinate Judges, and Munsiffs - - - | 178,392 | |
| Establishment - - - - - - - - - - - | 62,014 | |
| Service of Processes - - - - - - - - - | 53,626 | |
| Travelling Allowances - - - - - - - - - | 2,189 | |
| Diet of Witnesses - - - - - - - - - - | 1,302 | |
| Country Stationery - - - - - - - - - | 3,792 | |
| Service Postage - - - - - - - - - - | 1,621 | |
| Contingent Charges - - - - - - - - - - | 4,186 | |
| | | 307,122 |
| Courts of Small Causes - - - - - - - - - - - | - - | 27,758 |
| Criminal Courts: | | |
| Moiety of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates, Deputy, Assistant, and Extra Assistant Commissioners - | 119,935 | |
| Salaries of Cantonment Magistrates and Assistant Superintendent Tributary Mehals - - - - - - - - - - | 4,912 | |
| Establishment - - - - - - - - - - | 32,689 | |
| Travelling Allowances - - - - - - - - - | 4,848 | |
| Service Postage - - - - - - - - - - | 1,604 | |
| Service of Processes - - - - - - - - - | 7,434 | |
| Other Contingencies - - - - - - - - - | 7,222 | |
| | | 178,644 |
| Jails: | | |
| Inspection and General Superintendence - - - - - - | 5,477 | |
| Presidency Jails - - - - - - - - - - | 7,385 | |
| Central Jails - - - - - - - - - - - | 32,943 | |
| District Jails - - - - - - - - - - - | 44,611 | |
| Lock-ups - - - - - - - - - - - - | 7,556 | |
| Jail Manufactures - - - - - - - - - - | 67,167 | |
| | | 165,139 |
| Registration: | | |
| Superintendence - - - - - - - - - - | 5,875 | |
| District Charges - - - - - - - - - - | 39,686 | |
| | | 45,561 |
| Moiety of Salaries of Sub-Deputy Magistrates and Collectors, &c. - - | - - | * 10,270 |
| Rents, Rates, and Taxes - - - - - - - - - - | - - | 188 |
| | | 876,356 |
| NORTH WESTERN PROVINCES. | | |
| Salaries of High Court Judges - - - - - - - - - | 23,474 | |
| Establishment and Contingencies of High Court - - - - - | 10,626 | |
| | | 34,100 |
| Law Officers: Salaries, Establishments, &c. - - - - - - | - - | 4,167 |
| Civil and Sessions Courts: | | |
| Salaries of Civil and Sessions Judges, Subordinate Judges, and Munsiffs | 88,270 | |
| Establishment - - - - - - - - - - | 37,752 | |
| Service of Processes - - - - - - - - - | 30,850 | |
| Service Postage - - - - - - - - - - | 527 | |
| Contingent Charges - - - - - - - - - | 3,943 | |
| | | 161,342 |
| Courts of Small Causes - - - - - - - - - - - | - - | 5,026 |
| Carried forward - - - £. | 204,635 | 1,444,976 |

* Includes 5 *l.* for Contingent Charges, exclusively debited to Law and Justice.

No. 19 B.—Account of Charges under Law and Justice, &c.—*continued.*

| | £. | £. |
|---|---|---|
| Brought forward - - - | 204,635 | 1,444,976 |
| **North-Western Provinces—*continued.*** | £. | |
| Criminal Courts: | | |
| Moiety of Salaries of Magistrates, Joint, and Assistant Magistrates - | 55,696 | |
| Moiety of Salaries of Deputy and Assistant Commissioners - - | 7,743 | |
| Salaries of Cantonment Magistrates - - - - - - - | 11,566 | |
| Establishment - - - - - - - - - - | 19,314 | |
| Travelling Allowances - - - - - - - - | 2,275 | |
| Diet and Road Money to Witnesses - - - - - - | 2,393 | |
| Country Stationery - - - - - - - - - | 980 | |
| Service Postage - - - - - - - - - | 1,126 | |
| Other Contingencies - - - - - - - - - | 4,882 | |
| | | 105,975 |
| Compensation Pay of Covenanted Civilians - - - - - - - - | | 1,435 |
| Jails: | | |
| Inspection and General Superintendence - - - - - - | 2,941 | |
| Central Jails - - - - - - - - - - | 41,697 | |
| District Jails - - - - - - - - - - | 49,004 | |
| Jail Manufactures - - - - - - - - - | 28,155 | |
| | | 121,797 |
| Registration: | | |
| Superintendence - - - - - - - - - | 1,314 | |
| District Charges - - - - - - - - - | 12,765 | |
| | | 14,079 |
| | | 447,921 |
| **Punjab:** | | |
| Salaries of Chief Court Judges - - - - - - - - - | | 12,931 |
| Establishment and Contingencies of Chief Court - - - - - | | 8,131 |
| Law Officers - - - - - - - - - - - | | 2,023 |
| Civil and Sessions Courts - - - - - - - - - | | 66,804 |
| Courts of Small Causes - - - - - - - - - | | 4,366 |
| Criminal Courts: | | |
| Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - - | 59,168 | |
| Salaries of Cantonment Magistrates - - - - - - - | 8,079 | |
| Establishment - - - - - - - - - - | 32,712 | |
| Travelling Allowances - - - - - - - - - | 2,293 | |
| Diet-money to Witnesses - - - - - - - - - | 3,166 | |
| Country Stationery - - - - - - - - - | 2,636 | |
| Service Postage - - - - - - - - - | 3,235 | |
| Other Contingent Charges - - - - - - - - | 4,618 | |
| | | 115,907 |
| Jails: | | |
| Inspection and General Superintendence - - - - - - | 3,261 | |
| Central Jails - - - - - - - - - - | 10,063 | |
| District Jails - - - - - - - - - - | 49,685 | |
| Lock-ups - - - - - - - - - - | 3,215 | |
| Convict Camps and Temporary Central Jails - - - - - | 12,264 | |
| School of Industry - - - - - - - - - | 2,929 | |
| Jail Manufactures - - - - - - - - - | 18,296 | |
| Charges for Transportation of Convicts - - - - - - | 163 | |
| | | 99,876 |
| Registration: | | |
| Superintendence - - - - - - - - - - | 1,865 | |
| District Charges - - - - - - - - - - | 8,611 | |
| | | 10,476 |
| | | 320,514 |
| **Madras:** | | |
| Salaries of High Court Judges - - - - - - - - - | | 19,869 |
| High Court, Appellate Branch: Establishment and Contingencies - - | | 9,414 |
| High Court, Original Branch: Establishment and Contingencies - - | | 9,488 |
| Law Officers, Administrator General, and Coroner's Court - - - | | 12,381 |
| Justices of the Peace - - - - - - - - - - | | 6,236 |
| Salary of Judicial Commissioner - - - - - - - - - | | 161 |
| Carried forward - - - £. | 57,549 | 2,213,411 |

No. 19 B.—Account of Charges under Law and Justice, &c.—*continued.*

| | £. | £. |
|---|---|---|
| Brought forward - - - | 57,549 | 2,213,411 |
| **Madras—*continued.*** | £. | |
| Civil and Sessions Courts: | | |
| Salaries of Civil and Sessions Judges, Subordinate Judges and Munsiffs | 90,347 | |
| Moiety of Salary of the Commissioner of the Neilgherry Hills and his Assistant - - - - - - - - - - - - | 1,696 | |
| Establishment - - - - - - - - - - - | 56,828 | |
| Service of Processes - - - - - - - - - - | 42,701 | |
| Diet of Witnesses - - - - - - - - - - | 6,458 | |
| Famine Batta - - - - - - - - - - - | 14,119 | |
| Service Postage - - - - - - - - - - | 600 | |
| Contingent Charges - - - - - - - - - - | 3,540 | |
| | | 216,289 |
| Courts of Small Causes - - - - - - - - - - - - | | 19,249 |
| Criminal Courts: | | |
| One-fifth of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates - - - - - - - - - - - | 23,535 | |
| Salaries of Cantonment Magistrates, Sub-Magistrates, &c. - - - - | 6,684 | |
| Moiety of Salaries of Officers of other Governments - - - - | 317 | |
| Establishment - - - - - - - - - - - | 44,052 | |
| Travelling Allowances - - - - - - - - - - | 5,296 | |
| Diet of Witnesses - - - - - - - - - - | 6,735 | |
| Contingent Charges - - - - - - - - - - | 11,943 | |
| | | 98,562 |
| Jails: | | |
| Inspection and General Superintendence - - - - - - - | 3,583 | |
| Presidency Jails - - - - - - - - - - - | 5,166 | |
| Central Jails - - - - - - - - - - - - | 34,947 | |
| District Jails - - - - - - - - - - - - | 11,496 | |
| Lock-ups - - - - - - - - - - - - | 7,964 | |
| Jail Manufactures - - - - - - - - - - - | 31,645 | |
| Charges for Transportation of Convicts - - - - - - - | 2,791 | |
| | | 97,592 |
| Registration: | | |
| Superintendence - - - - - - - - - - - | 2,860 | |
| District Charges - - - - - - - - - - - | 27,787 | |
| | | 30,647 |
| Rents, Rates, and Taxes - - - - - - - - - - | | 720 |
| Petty Construction and Repairs - - - - - - - - - - | | 3,375 |
| | | 523,983 |
| **Bombay.** | | |
| Salaries of High Court Judges - - - - - - - - - - | | 38,345 |
| High Court, Appellate Branch: Establishment and Contingencies - - | | 9,752 |
| High Court, Original Branch: Establishment and Contingencies - - | | 28,442 |
| Law Officers, Administrator General, and Coroner's Court - - - | | 17,860 |
| Justices of the Peace, and the Petty Sessions Court - - - - - | | 8,114 |
| Civil and Sessions Courts, including Salaries and Establishment of Judicial Commissioner: | | |
| Salaries of Judicial Commissioner, Judges, Assistant and Subordinate Judges - - - - - - - - - - - | 79,374 | |
| Establishment - - - - - - - - - - - | 42,976 | |
| Service of Processes - - - - - - - - - - | 42,718 | |
| Travelling Allowances - - - - - - - - - - | 3,066 | |
| Service Postage - - - - - - - - - - | 782 | |
| Diet of Witnesses - - - - - - - - - - | 3,605 | |
| Other Contingencies - - - - - - - - - - | 5,763 | |
| | | 178,284 |
| Courts of Small Causes - - - - - - - - - - - | | 26,536 |
| Carried forward - - - £. | 307,333 | 2,737,394 |

No. 19 B.—Account of Charges under Law and Justice, &c.—*continued.*

| | | £. | £. |
|---|---|---|---|
| | Brought forward - - - | 307,333 | 2,737,394 |
| Bombay—*continued.* | | | |
| Criminal Courts: | £. | | |
| Moiety of Salaries of Magistrates, Assistant, and Extra Assistant Magistrates - - - - - - - - - - - | 52,464 | | |
| Salaries of Deputy Magistrates, including the City Magistrate of Bombay - - - - - - - - - - | 11,552 | | |
| Salaries of Cantonment and Railway Magistrates - - - - | 8,485 | | |
| Establishment - - - - - - - - - - | 36,244 | | |
| Travelling Allowances - - - - - - - - - | 14,524 | | |
| Service Postage - - - - - - - - - - | 2,347 | | |
| Diet of Witnesses - - - - - - - - - - | 6,809 | | |
| Other Contingent Charges - - - - - - - - - | 1,247 | | |
| | | 133,672 | |
| Convict Charges at Port Blair and Nicobars - - - - - | - - | 126 | |
| Jails: | | | |
| Inspection and General Superintendence - - - - - - | 3,824 | | |
| Presidency Jails - - - - - - - - - - | 8,591 | | |
| Central Jails - - - - - - - - - - - | 12,416 | | |
| District Jails - - - - - - - - - - - | 64,109 | | |
| Lock-ups - - - - - - - - - - - | 8,874 | | |
| School of Industry - - - - - - - - - - | 1,428 | | |
| Jail Manufactures - - - - - - - - - - | 11,682 | | |
| Charges for Transportation of Convicts - - - - - - | 6,412 | | |
| | | 117,336 | |
| Registration: | | | |
| Superintendence - - - - - - - - - - | 2,741 | | |
| District Charges - - - - - - - - - - | 20,641 | | |
| | | 23,382 | |
| | | | 581,849 |
| TOTAL CHARGES IN INDIA - - - £. | | | 3,319,243 |
| CHARGES IN ENGLAND. | | | |
| Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - - - | 150 | | |
| Maintenance in Tasmania of Convicts transported from India - - - | 87 | | |
| | | 237 | |
| Stores for India; Books, Iron Safes, &c.: | | | |
| For Bengal - - - - - - - - - - - | 171 | | |
| For Madras - - - - - - - - - - - | 19 | | |
| For Bombay - - - - - - - - - - - | 3 | | |
| | | 193 | |
| | | | 430 |
| TOTAL CHARGES UNDER LAW AND JUSTICE - - £. | | | 3,319,673 |

## No. 20.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1878.

| | India, General and Political. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **RECEIPTS.** | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Receipts from Railway Companies on account of Railway Police | - | - | 2,411 | - | - | - | 5,586 | - | - | 2,287 | 10,284 |
| Receipts on account of Police supplied to Public Departments, Private Persons and Companies | - | - | 589 | - | 197 | 3,693 | - | - | 326 | 759 | 5,564 |
| Contributions received for Police furnished to Municipal, Cantonment, and Town Funds | - | - | 694 | 13,022 | - | - | 8,811 | - | - | 9,348 | 31,875 |
| Recoveries on account of Village Police | - | - | - | 3,456 | - | - | - | - | - | 326 | 3,782 |
| Fees, Fines, and Forfeitures | - | 36 | - | 1,104 | - | 76 | 3,061 | 59 | 6,242 | 158 | 10,736 |
| Cash Receipts under Act XXXI. of 1860 (Arms Act) | - | 41 | 7 | 163 | 3 | 48 | 50 | 63 | - | 62 | 437 |
| Contributions for Pensions | - | 343 | 4 | 189 | 5 | 1,613 | 978 | 14 | - | 749 | 3,895 |
| Miscellaneous | 46 | 1,833 | 511 | 536 | 319 | 3,761 | 1,140 | 871 | 1,278 | 6,849 | 17,144 |
| TOTAL RECEIPTS £. | 46 | 2,253 | 4,216 | 18,470 | 524 | 9,191 | 19,626 | 1,007 | 7,846 | 20,538 | 83,717 |
| **CHARGES.** | | | | | | | | | | | |
| Presidency Police | - | - | - | - | - | 31,342 | - | - | 17,038 | 16,036 | 64,416 |
| Provincial Superintending Officers of the District Police | - | 5,892 | 3,832 | 3,308 | 2,762 | 11,404 | 6,155 | 14,336 | 17,134 | 1,260 | 66,083 |
| District Executive Force: | | | | | | | | | | | |
| District Superintendents and Assistants | 840 | 9,931 | 14,344 | 11,792 | 5,773 | 47,922 | 29,375 | 33,849 | 28,916 | 22,253 | 204,995 |
| Inspectors, Constables, &c. | 6,432 | 67,302 | 77,563 | 88,036 | 42,031 | 242,672 | 189,495 | 183,691 | 239,901 | 273,076 | 1,410,199 |
| Office and other Establishments | - | 412 | 2,775 | 175 | 2,264 | 10,399* | 1,841 | 467 | - | 6,084 | 24,417 |
| Police Hospitals, Establishments and Charges | 61 | 925 | 836 | 5 | 814 | 1,381 | 2,049 | 1,283 | 2,813 | 1,517 | 11,684 |
| Clothing | 268 | 2,258 | 6,740 | 6,431 | 1,379 | 7,186 | 18,639 | 7,388 | 22,130 | - | 72,419 |
| Arms and Accoutrements | - | 345 | 353 | 962 | 884 | 1,198 | 2,154 | 2,176 | 620 | - | 8,692 |
| Miscellaneous | 605 | 3,194 | 10,325 | 6,552 | 4,772 | 37,859 | 12,556 | 14,473 | 13,900 | 43,453† | 147,689 |
| Government Railway Police | 646 | - | 2,922 | - | - | 2,952 | 8,659 | 1,258 | - | 2,246 | 18,683 |
| Municipal Police | - | 2,500 | - | 15,284 | - | 3,519 | - | - | - | - | 21,303 |
| Village Police | - | - | - | - | - | - | - | - | 1,554 | 66,394 | 67,948 |
| Special Police | - | - | - | 13,827 | - | 20,900 | 4,982 | - | - | - | 39,709 |
| TOTAL CHARGES £. | 8,852 | 92,759 | 119,690 | 146,372 | 60,679 | 418,734 | 275,905 | 258,921 | 344,006 | 432,319 | 2,158,237 |

* Includes Hospital Establishment.

† Includes Charges for Clothing, Arms, &c.

## No. 21 A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1878.

| RECEIPTS. | India, General and Political. | British Burmah. | Bengal. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| Pilotage Receipts | - - - | - - - | 107,487 | 1,112 | - - - | 108,599 |
| Dockyard Services and Supplies to Private Individuals: | | | | | | |
| Hire of Docks, Warp Boats, &c. | - - - | - - - | - - - | - - - | 4,933 | 4,933 |
| Rent of Cables | - - - | - - - | - - - | 113 | - - - | 113 |
| Hire of Steamers | - - - | - - - | 90 | - - - | 19 | 109 |
| Wages and Miscellaneous | - - - | - - - | 19,323 | 2 | 8,564 | 27,889 |
| Sale Proceeds of Vessels and Stores: | | | | | | |
| Stores, &c., for Vessels of the Royal Navy | | | | | 14,786 | |
| Stores, &c., for Indian Troop Service | | | | | 1,906 | |
| Stores, &c., for Military Department | | | | | 977 | |
| Stores, &c., for Public Works Department | 180 | 2 | 4,279 | 718 | - - - | 35,567 |
| Stores, &c., for Port Trust | | | | | 2,565 | |
| Stores, &c., for other Governments | | | | | 1,152 | |
| Miscellaneous | | | | | 9,002 | |
| Registration and other Fees: | | | | | | |
| Fees realised at the Shipping Office | - - - | 322 | 2,626 | | 2,538 | |
| Examination Fees | - - - | - - - | 43 | | 12 | |
| Fees under Merchant Seamen's Act of 1854 | - - - | - - - | - - - | 62 | - - - | 5,824 |
| Towage Fees | - - - | - - - | - - - | | 145 | |
| Port Fees | - - - | - - - | - - - | | 76 | |
| Recoveries on account of Capitalised Pensions | - - - | - - - | - - - | - - - | 1,170 | 1,170 |
| Miscellaneous: | | | | | | |
| Deductions for Pension Fund | - - - | - - - | 935 | - - - | 280 | 1,215 |
| Deductions for Mess Money | - - - | - - - | 1,481 | - - - | - - - | 1,481 |
| Coast Light Dues | - - - | 9,783 | - - - | - - - | - - - | 9,783 |
| Calcutta Port Receipts | - - - | - - - | 32,750 | - - - | - - - | 32,750 |
| Other Items | 227 | 33 | 1,361 | 23 | 461 | 2,105 |
| TOTAL MARINE RECEIPTS - - - £. | 407 | 10,140 | 170,375 | 2,030 | 48,586 | 231,538 |

## No. 21 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1878.

### CHARGES.

| | £. | £. | £. |
|---|---|---|---|
| **INDIA, GENERAL AND POLITICAL.** | | | |
| MARINE SURVEYS. | | | |
| Her Majesty's Schooner "Amherstia": | | | |
| Pay to Officers and Crew - - - - - - - - - | } - - | 201 | |
| Contingencies - - - - - - - - - - | | | |
| Gun-boat "Clyde": | | | |
| Pay to Officers and Crew - - - - - - - - - | 1,089 | | |
| Contingencies - - - - - - - - - - | 797 | | |
| | | 1,886 | |
| Steam Cutters "Robin Hood," "Greenwich," and Girdlestone": | | | |
| Pay to Officers and Crews - - - - - - - - - | 747 | | |
| Contingencies - - - - - - - - - - | 272 | | |
| | | 1,019 | |
| Stores and Coals supplied: | | | |
| To Gun-boat "Clyde" - - - - - - - - - | 258 | | |
| To Steam Cutters - - - - - - - - - - | 163 | | |
| | | 421 | |
| Outfit for Vessels and Steamers - - - - - - - - - | - - | 63 | |
| Repair of Steam Cutters - - - - - - - - - - | - - | 84 | |
| India Marine Survey - - - - - - - - - - | - - | 10,823 | |
| Marine Pensions and Gratuities - - - - - - - - - | - - | 10 | |
| | | | 14,507 |
| **BRITISH BURMAH.** | | | |
| MARINE ESTABLISHMENTS. | £. | | |
| Shipping Master - - - - - - - - - - | 76 | | |
| Establishment - - - - - - - - - - | 36 | | |
| Transport Agencies - - - - - - - - - | 78 | | |
| Contingencies - - - - - - - - - - | 11 | | |
| | | 201 | |
| DOCKYARD. | | | |
| *Naval Storekeeper's Department.* | | | |
| Establishment - - - - - - - - - - | 358 | | |
| Contingencies - - - - - - - - - - | 9 | | |
| | | 367 | |
| | | | 568 |
| MARINE PAY AND ALLOWANCES. | | | |
| *Sea-going Vessels in Commission.* | | | |
| Tonnage. / Horse Power. | | | |
| 600 / 140 Steamer "Irrawady" - - - - - - - - | | 2,824 | |
| 600 / 140 Steamer "Ava" - - - - - - - - - | | 2,356 | |
| | | 5,180 | |
| Miscellaneous Repairs of Ships - - - - - - - - - | - - | 157 | |
| Victuals for Crews of Ships - - - - - - - - - | - - | 453 | |
| Coals and Fuel purchased in the Country - - - - - - - | - - | 1,722 | |
| Timber, Stores, &c., purchased in the Country - - - - - - | - - | 845 | |
| Conveyance of Mails - - - - - - - - - - | - - | 7,800 | |
| MISCELLANEOUS. | | | |
| Passage, Freight, &c. - - - - - - - - - - | - - | 18 | |
| Shipping Fees and Sundries - - - - - - - - - | - - | 150 | |
| Lighthouses and Ships - - - - - - - - - - | - - | 5,784 | |
| Marine Pension and Gratuities - - - - - - - - - | - - | 176 | |
| Survey of Sea-port Towns - - - - - - - - - | - - | 1,309 | |
| Rents, Rates, and Taxes - - - - - - - - - | - - | 46 | |
| | | | 24,208 |
| **BENGAL.** | | | |
| MASTER ATTENDANT'S, DOCKYARD, AND MARINE ESTABLISHMENTS. | | | |

| | Salaries. | Establishment. | Contingencies. | | |
|---|---|---|---|---|---|
| | £. | £. | £. | | |
| Master Attendant - - - - - - - - - | 3,163 | 2,004 | 619 | | |
| Marine Court - - - - - - - - - | – | 330 | 17 | | |
| Marine Surgeon - - - - - - - - - | 24 | 12 | – | | |
| Shipping Office - - - - - - - - - | 1,222 | 458 | 42 | | |
| Agent for Transports - - - - - - - - | 240 | – | – | | |
| Agent for Government Consignments - - - - | 108 | 167 | 7 | | |
| Examiner of Dockyard Accounts - - - - | – | 1,805 | 68 | | |
| Account Branch, Controller of Military Accounts Marine Office Establishment - - - - | – | 442 | – | | |
| TOTAL - - - £. | 4,757 | 5,218 | 753 | 10,728 | |
| Carried forward - - - £. | | | | 10,728 | - - 38,715 |

No. 21 B.—Account of Marine Charges for the Year ended 31st March 1878—*continued.*

| | | | £. | £. | £. |
|---|---|---|---|---|---|
| | | Brought forward - - - | 10,728 | - - | 38,715 |
| | | **BENGAL—*continued.*** | | | |
| | | **MASTER ATTENDANT'S, DOCKYARD, AND MARINE ESTABLISHMENTS—*continued.*** | | | |
| | | | Salaries. | Establishment. | Contingencies. |
| | | **DOCKYARD.** | £. | £. | £. |
| | | Superintendent's Department - - - - | 1,864 | 1,236 | – |
| | | Naval Storekeeper's Department - - - - | 1,427 | 609 | 163 |
| | | Chief Engineer's Department - - - - - | 2,463 | 231 | 38 |
| | | Master Builder's Department - - - - | 1,621 | 404 | 418 |
| | | TOTAL - - - £. | 7,375 | 2,480 | 619 |
| | | | | 10,474 | |
| | | | | | 21,202 |
| Tonnage. | Horse Power. | **MARINE PAY AND ALLOWANCES.** | | | |
| | | *Sea-going Vessels in Commission.* | | | |
| 278 | 60 | Steamer "Ava" - - - - - - - - | | 554 | |
| 885 | – | Sailing Vessel "Czarewitch" - - - - - | | 2,341 | |
| 609 | 150 | Steamer "Enterprise" - - - - - - - | | 2,132 | |
| 1,300 | 250 | Steamer "Tenasserim" - - - - - - | | 2,407 | |
| | | Contingencies - - - - - - - - | | 1,684 | |
| | | | | | 9,118 |
| | | *Sea-going Vessels out of Commission.* | | | |
| 405 | 120 | Steamer "Nemesis" - - - - - - - | | 491 | |
| 885 | – | Sailing Vessel "Czarewitch" - - - - - | | 497 | |
| 1,300 | 250 | Steamer "Tenasserim" - - - - - - | | 1,394 | |
| 609 | 150 | Steamer "Enterprise" - - - - - - | | 1,483 | |
| | | Contingencies - - - - - - - - | | 27 | |
| | | | | | 3,892 |
| | | *Inland Vessels in Commission.* | | | |
| 271 | 200 | Steamer "Jaboona" - - - - - - - | | 1,465 | |
| 391 | 120 | Steamer "Sir William Peel" - - - - - | | 1,891 | |
| 208 | 60 | Steamer "Teesta" - - - - - - - - | | 667 | |
| 295 | 90 | Steamer "Koladyne" - - - - - - - | | 884 | |
| 357 | 170 | Steamer "Prince Albert" - - - - - - | | 1,691 | |
| 299 | 90 | Steamer "Koel" - - - - - - - | | 127 | |
| 61–1 | 28 | Steamer "Sir Arthur Cotton" - - - - - | | 32 | |
| 400 | – | Troop Boat "Isla" - - - - - - - | | 97 | |
| 304 | – | Flat "Gogra" - - - - - - - - | | 248 | |
| 400 | – | Flat "Ganges" - - - - - - - - | | 192 | |
| 200 | – | Troop Boat "Konai" - - - - - - - | | 247 | |
| 18–8 | 12–6 | Steam Launch "Hawk" - - - - - - | | 6 | |
| Nos. 1 to 10 at 85 each | at 100 each | Screw Steamers - - - - - - - - | | 347 | |
| Nos. 1 to 4 at 55 each | at 110 each | Paddle Steamers - - - - - - - - | | 216 | |
| Nos. 1 to 17 at 51 each | – – | Steam Barges - - - - - - - - | | 5 | |
| 20 | 12 | Steamer "Flame" - - - - - - - | | 38 | |
| | | Famine Flats - - - - - - - - | | 25 | |
| | | Marine Superintendent's Boat - - - - - | | 9 | |
| | | Contingencies - - - - - - - - | | 2,065 | |
| | | | | | 10,252 |
| | | *Inland Vessels out of Commission.* | | | |
| 357 | 170 | Steamer "Prince Albert" - - - - - - | | 192 | |
| 61–1 | 28 | "Sir Arthur Cotton" - - - - - - - | | 42 | |
| 200 | – | Troop Boat "Konai" - - - - - - - | | 207 | |
| 400 | – | Flat "Ganges" - - - - - - - - | | 273 | |
| 400 | – | Troop Boat "Isla" - - - - - - - | | 202 | |
| Nos. 1 to 10 at 85 each | at 100 each | Screw Steamers - - - - - - - - | | 575 | |
| Nos. 1 to 4 at 55 each | at 110 each | Paddle Steamers - - - - - - - - | | 630 | |
| 299 | 90 | Steamer "Koel" - - - - - - - | | 286 | |
| 295 | 90 | Steamer "Koladyne" - - - - - - - | | 24 | |
| 304 | – | Flat "Gogra" - - - - - - - - | | 50 | |
| | | Carried forward - - - £. | | 2,481 | 44,464 |

No. 21 B.—Account of Marine Charges for the Year ended 31st March 1878—*continued.*

| Tonnage. | Horse Power. | | £. | £. | £. |
|---|---|---|---|---|---|
| | | Brought forward - - - | 2,481 | 44,464 | 38,715 |
| | | **BENGAL—*continued.*** | | | |
| | | MARINE PAY AND ALLOWANCES—*continued.* | | | |
| | | *Inland Vessels out of Commission*—continued. | | | |
| — | — | Famine Flats - - - - - - - - - - | 24 | | |
| 18-8 | 12-6 | Steam Launch "Hawk" - - - - - - - | 15 | | |
| 20 | 12 | Steamer "Flame" - - - - - - - - | 72 | | |
| | | Marine Superintendent's Boat - - - - - | 12 | | |
| | | Contingencies - - - - - - - - - | 48 | | |
| | | Other Vessels and Small Boats - - - - - | 273 | | |
| | | | | 2,925 | |
| | | STATE YACHT ESTABLISHMENT. | | | |
| | | Pay of Crew and Contingencies of the Governor General's State Yacht "Sonamookee," including charges of the Steamer "Gemini" - - | 1,754 | | |
| | | Pay of Crew and Contingencies of the Lieutenant Governor's State Yacht "Rhotas" - - - - - - - - - - - - - | 738 | | |
| | | | | 2,492 | |
| | | PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS. | | | |
| | | Branch, Master, and Mate Pilots' Allowances - - - - - | 3,841 | | |
| | | Volunteers' and Leadsmen's Allowances - - - - - - - | 1,696 | | |
| | | Pilotage Allowance, Free List - - - - - - - - | 38,098 | | |
| | | Pilotage Allowance, Licensed List - - - - - - - - | 18,413 | | |
| | | Pilot Vessels - - - - - - - - - - - - | 8,913 | | |
| | | Surgeon at the Sandheads - - - - - - - - - | 443 | | |
| | | Mess, Passage, and Miscellaneous - - - - - - - - | 2,024 | | |
| | | | | 73,428 | |
| | | LIGHTHOUSES AND SHIPS. | | | |
| | | Lighthouse Establishment - - - - - - - - - - | 568 | | |
| | | Lighthouse Contingencies - - - - - - - - - - | 350 | | |
| | | | | 918 | |
| | | BUILDING AND REPAIRS OF SHIPS. | | | |
| | | Artificers, Builder's Department - - - - - - - - - | 5,087 | | |
| | | Artificers, Steam Factory - - - - - - - - - | 4,824 | | |
| | | Marine Storekeeper's Department - - - - - - - - - | 428 | | |
| | | Dockmaster's Department - - - - - - - - - | 13 | | |
| | | Miscellaneous - - - - - - - - - - - | 8,274 | | |
| | | | | 18,626 | |
| | | Victuals purchased in the Country for Crews of Ships and Vessels - - | - - | 4,067 | |
| | | Coal and Fuel purchased in the Country and Coal and Steam Agencies and Contingencies - - - - - - - - - - - | - - | 14,442 | |
| | | TIMBER, STORES, &c., PURCHASED IN THE COUNTRY. | | | |
| | | Timber and Spars - - - - - - - - - - | 2,610 | | |
| | | Metals, Machinery, and Stores, including Stationery and Miscellaneous - | 8,039 | | |
| | | Freight, Carriage, and Stowage - - - - - - - - - | 570 | | |
| | | | | 11,219 | |
| | | MISCELLANEOUS. | | | |
| | | Life-Boat Establishment - - - - - - - - - - | 81 | | |
| | | Calcutta Port Charges - - - - - - - - - - | 34,496 | | |
| | | Mutla Port Charges - - - - - - - - - - | 1,111 | | |
| | | Rents, Rates, and Taxes - - - - - - - - - - | 653 | | |
| | | Passage, Freight, &c. - - - - - - - - - - | 1,940 | | |
| | | Shipping Fees and Sundries - - - - - - - - - | 556 | | |
| | | Pensions and Gratuities - - - - - - - - - | 5,240 | | |
| | | Miscellaneous - - - - - - - - - - - | 203 | | |
| | | | | 44,275 | |
| | | | | | 216,856 |
| | | **PUNJAB:** | | | |
| | | MARINE PAY AND ALLOWANCES. | | | |
| | | Inland Steamers in Commission - - - - - - - - - | 204 | | |
| | | Flats - - - - - - - - - - - - - | 30 | | |
| | | Contingencies - - - - - - - - - - - - | 148 | | |
| | | | | 382 | |
| | | COALS PURCHASED IN THE COUNTRY, COAL AND STEAM AGENCIES, &c. | | | |
| | | Coal and Fuel purchased in the Country - - - - - - | - - | 286 | |
| | | Carried forward - - - £. | | 668 | 255,571 |

No. 21 B.—Account of Marine Charges for the Year ended 31st March 1878—*continued.*

| | £. | £. | £. |
|---|---|---|---|
| Brought forward - - - | - - | 668 | 255,571 |
| **PUNJAB**—*continued.* | | | |
| Pensions and Gratuities - - - - - - - - - - - | - - | 207 | |
| | | | 875 |
| **MADRAS:** | | | |
| Master Attendants - - - - - - - - - - - | 3,322 | | |
| Marine Surgeon - - - - - - - - - - - | 167 | | |
| Miscellaneous Establishment - - - - - - - - | 1,462 | | |
| Contingencies - - - - - - - - - - - | 1,185 | | |
| Charges for Steamer "John Chapman" engaged in connection with Famine Relief - - - - - - - - - - - | 1,246 | | |
| | | 7,382 | |
| **MISCELLANEOUS.** | | | |
| Lighthouses and Ships - - - - - - - - - - | 1,309 | | |
| Pensions and Gratuities - - - - - - - - - | 136 | | |
| Miscellaneous, including Rents, Rates, and Taxes - - - - - | 47 | | |
| | | 1,492 | |
| | | | 8,874 |
| **BOMBAY:** | | | |
| **MARINE ESTABLISHMENTS.** | | | |

| | Salaries. | Establishment. | Contingencies. | | | |
|---|---|---|---|---|---|---|
| **AT CHIEF PORT.** | £. | £. | £. | | | |
| Naval Commander in Chief, India Station - - | 917 | – | – | | | |
| Superintendent of Marine - - - - - | 3,096 | 1,133 | 99 | | | |
| Shipping Master, Bombay - - - - | 1,179 | 397 | 33 | | | |
| Agent for Transports - - - - - - | 544 | 96 | 2 | | | |
| Marine Court - - - - - - - | – | – | 186 | | | |
| Dockyard Accountant - - - - - | 725 | – | – | | | |
| Deputy Surgeon General - - - - - | – | 62 | 12 | | | |
| | 6,461 | 1,688 | 332 | 8,481 | | |
| *Dockyard.* | | | | | | |
| Dock Master's Department - - - - - | 1,297 | 158 | 3 | | | |
| Naval Storekeeper's Department - - - | 1,444 | 2,707 | 33 | | | |
| Chief Engineer's Department - - - | 1,829 | 933 | 7 | | | |
| Master Builder's Department - - - - | 1,339 | 1,633 | 35 | | | |
| Hydraulic Lift Dock at Hog Island - - - | 608 | 327 | 28 | | | |
| | 6,517 | 5,758 | 106 | 12,381 | | |
| **AT OTHER PORTS.** | | | | | | |
| Shipping Master at Aden - - - - - | – | 96 | 5 | | | |
| Port Surgeon at Aden - - - - - | 1,106 | – | – | | | |
| | 1,106 | 96 | 5 | 1,207 | | |
| | | | | | 22,069 | |
| Carried forward - - - £. | | | | | 22,069 | 265,320 |

No. 21 B.—Account of Marine Charges for the Year ended 31st March 1878—*continued.*

| Tonnage. | Horse Power. | | Pay. | Contingencies. | £. | £. | £. |
|---|---|---|---|---|---|---|---|
| | | Brought forward - - - | | | - - | 22,069 | 265,320 |
| | | **BOMBAY—*continued.*** | | | | | |
| | | MARINE PAY AND ALLOWANCES. | | | | | |
| | | AT CHIEF PORT. | | | | | |
| | | *Sea-going Vessels in Commission.* | £. | £. | | | |
| 1,060 | 160 | Steamer "Dalhousie" - - - | 4,506 | 232 | 4,738 | | |
| | | AT OTHER PORTS. | | | | | |
| | | *Vessels in Commission.* | | | | | |
| 523 | 150 | Steamer "Kwangtung" - - - | 3,936 | 131 | | | |
| 597 | 70 | Steamer "Amberwitch" - - - | 4,316 | 385 | | | |
| 300 | 80 | Gun Boat "Hugh Rose" - - - | 176 | – | | | |
| | | Pay to the Interpreter for the Vessels in the Persian Gulf - - - | 96 | – | | | |
| | | AT CHIEF PORT. | 8,524 | 516 | 9,040 | | |
| | | *Inland Steamers and Flats in Commission.* | | | | | |
| 204 | 40 | Steamer "Comet" - - - - | 2,129 | 53 | | | |
| 414 | 250 | Steam Tug "Manora" - - - | 710 | 77 | | | |
| 435<br>432 | 60<br>– | Steamer "Jehlum" and Flat "Multan" | 1,960 | 59 | | | |
| | | | 4,799 | 189 | 4,988 | | |
| | | *Tug for Harbour Service.* | | | | | |
| 472 7/94 | 200 | Steamer "Dagmar" - - - - | 429 | – | 429 | | |
| | | *Other Vessels and Small Boats.* | | | | | |
| | | Hulks and Vessels in Ordinary - - | 663 | 44 | | | |
| 40 | 10 | Despatch Boat, Steamer "Snake" - | 142 | – | | | |
| | | Boats for the use of Dockyard - - | 5,200 | – | | | |
| 5 | – | Life Boat at Alibaug - - - | 68 | 3 | | | |
| 308 | 100 | Despatch Boat, Steamer "May Frere" | 2,266 | 73 | | | |
| 60 | 30 | Steamer "Margaret Northcote" - | – | 3 | | | |
| | | | 8,339 | 123 | 8,462 | | |
| | | *Turret Ships.* | | | | | |
| 1,854 | 200 | "Abyssinia" - - - - - - | 3,555 | 32 | | | |
| 2,187 | 250 | "Magdala" - - - - - - | 2,124 | 47 | | | |
| | | | 5,679 | 79 | 5,758 | | |
| | | | | | | 33,415 | |
| | | BUILDING AND REPAIRS OF SHIPS. | | | | | |
| | | Wages of Artificers, Builder's Department - - - - - - | | | 14,094 | | |
| | | Wages of Artificers, Steam Factory - - - - - - - | | | 7,253 | | |
| | | Wages of Artificers, Marine Storekeeper's Department - - - - | | | 2,127 | | |
| | | Wages of Artificers, Dock Master's Department - - - - - | | | 1,017 | | |
| | | Miscellaneous - - - - - - - - - - - - | | | 178 | | |
| | | | | | | 24,669 | |
| | | | | Carried forward - - - £. | | 80,153 | 265,320 |

No. 21 B.—Account of Marine Charges for the Year ended 31st March 1878—*continued.*

| | £. | £. | £. |
|---|---|---|---|
| Brought forward | | | 80,153 | 265,320 |
| **BOMBAY—*continued.*** | | | | |
| Victuals Purchased in the Country for Crews of Ships and Vessels | | | 8,411 | |
| Coal Purchased in the Country, Coal and Steam Agencies, &c. | | | | |
| Coal and Fuel purchased in the Country, Cost of Coal and Fuel | | 4,787 | | |
| Coal and Steam Agencies: | | | | |
| Coal Depôts | | 936 | | |
| Two-thirds Freight on Coal imported from England | | 9,805 | | |
| | | | 15,528 | |
| Timber, Stores, &c., Purchased in the Country. | | | | |
| Timber and Spars | | 107 | | |
| Metals, Machinery, and Stores, including Stationery and Miscellaneous | | 9,368 | | |
| Freight, Carriage, and Stowage | | 1,214 | | |
| | | | 10,689 | |
| Miscellaneous. | | | | |
| Sea Pilotage at Kurrachee | | 238 | | |
| Passage, Freight, &c. | | 445 | | |
| Shipping Fees and Sundries | | 5,501 | | |
| Pensioners | | 5,528 | | |
| Her Majesty's Vessels in Indian Seas | | 6,218 | | |
| Survey of Bombay Harbour | | 1 | | |
| Two-thirds Freight on Europe Stores | | 122 | | |
| Lighthouses and Ships | | 726 | | |
| | | | 18,779 | |
| | | | 133,560 | |
| Deduct,—Charges for service rendered to the Indo-European Telegraph and other Departments | | | 8,379 | |
| | | | | 125,181 |
| Total Charges in India | | | | £. 390,501 |
| Charges in England. | | | | |
| Sundry Payments as in Home Accounts | | | 116,212 | |
| Stores for India: | £. | £. | | |
| For Bengal: Coals | 148 | | | |
| Miscellaneous Stores | 22,949 | | | |
| | | 23,097 | | |
| For Madras: Miscellaneous Stores | | 1,191 | | |
| For Bombay: Coals | 7,177 | | | |
| Miscellaneous Stores | 4,022 | | | |
| | | 11,199 | | |
| | | | 35,487 | |
| | | | | 151,699 |
| Total Marine Charges | | | | £. 542,200 |

## No. 22.—ACCOUNT of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1878.

| | Fees and Fines. | Income from Endowments in Land. | Contributions. | Sale Proceeds of Books, &c. | Miscellaneous. | TOTAL. |
|---|---|---|---|---|---|---|
| RECEIPTS. | £. | £. | £. | £. | £. | £. |
| India | 133 | - - | 672 | 160 | - - | 965 |
| Oudh | 1,179 | - - | - - | 251 | 78 | 1,508 |
| Central Provinces | 1,521 | - - | 2,749 | 2,744 | 234 | 7,248 |
| British Burmah | 2,167 | - - | - - | 1,122 | 289 | 3,578 |
| Assam | 2,109 | - - | 168 | - - | 26 | 2,303 |
| Bengal | 38,542 | 5,138 | 2,870 | 94 | 5,316 | 51,960 |
| North-Western Provinces | 4,110 | 785 | - - | 2,600 | 896 | 8,391 |
| Punjab | 2,337 | - - | - - | 5,844 | 128 | 8,309 |
| Madras | 2,600 | 274 | 17 | 495 | 318 | 3,704 |
| Bombay | 13,719 | 3,455 | 2,736 | - - | 1,118 | 21,028 |
| TOTAL RECEIPTS £. | 68,417 | 9,652 | 9,212 | 13,310 | 8,403 | 108,994 |

| CHARGES. | £. | £. |
|---|---|---|
| INDIA. | | |
| Inspectors of Schools: | | |
| Salaries, Establishment and Contingencies | 1,273 | |
| Government College at Ajmeer | 3,527 | |
| School Establishment and Contingencies: | | |
| Schools, Higher Class £. 1,732 | | |
| Schools, Middle Class 123 | | |
| Schools, Lower Class 222 | | |
| Boarding Schools 142 | | |
| Normal Schools 207 | | |
| | 2,426 | |
| Scholarships and Prizes | 287 | |
| Grants-in-Aid | 2,183 | |
| Petty Construction and Repairs | 70 | |
| | | 9,716 |
| OUDH. | | |
| Director of Public Instruction: | | |
| Salary 944 | | |
| Establishment 306 | | |
| Contingencies 75 | | |
| | 1,325 | |
| Inspectors of Schools: | | |
| Salaries, Establishment, and Contingencies | 6,252 | |
| School Establishment and Contingencies: | | |
| Schools, Higher Class 5,672 | | |
| Schools, Middle Class 3,583 | | |
| Girls' Schools 555 | | |
| Normal Schools 18 | | |
| | 9,828 | |
| Carried forward £. | 17,405 | 9,716 |

| CHARGES—*continued.* | £. | £. |
|---|---|---|
| Brought forward | - - | 9,716 |
| OUDH—*continued.* | | |
| Brought forward | 17,405 | |
| Scholarships and Prizes | 923 | |
| Grants for the Encouragement of Literature | 305 | |
| Government Book Depôt | 53 | |
| Grants-in-Aid | 4,840 | |
| | | 23,526 |
| CENTRAL PROVINCES. | | |
| Inspector General of Education: Salaries, Establishment and Contingencies | 2,547 | |
| Inspectors of Schools: Salaries, Establishment and Contingencies | 7,698 | |
| School Establishment and Contingencies: Schools, Higher Class, Schools, Middle Class, Schools, Lower Class £. 14,655; Normal Schools 2,964 | 17,619 | |
| Scholarships and Prizes | 1,818 | |
| Grants for the Encouragement of Literature | 85 | |
| Government Book Depôt | 2,818 | |
| Grants-in-Aid | 3,419 | |
| Payments by Results | 918 | |
| Miscellaneous | 2,694 | |
| | | 39,616 |
| BRITISH BURMAH. | | |
| Director of Public Instruction: | | |
| Salary 1,269 | | |
| Establishment 441 | | |
| Contingencies 276 | | |
| | 1,986 | |
| Inspector of Schools: Salary, Establishment and Contingencies | 1,286 | |
| Carried forward £. | 3,272 | 72,858 |

No. 22.—Account of Receipts and Charges under Education, for the Year ended 31st March 1878—*continued.*

| CHARGES—*continued.* | £. | £. |
|---|---|---|
| Brought forward | – | 72,858 |
| BRITISH BURMAH—*continued.* | | |
| Brought forward | 3,272 | |
| School Establishment and Contingencies: | £. | |
| Schools, Higher Class | 6,106 | |
| Schools, Middle Class | 4,385 | |
| Girls' Schools | 207 | |
| | 10,698 | |
| Scholarships and Prizes | 587 | |
| Grants for the Encouragement of Literature. | 798 | |
| Government Book Depôt | 1,868 | |
| Grants-in-Aid | 4,604 | |
| Miscellaneous | 503 | |
| | | 22,330 |
| ASSAM. | | |
| Inspectors of Schools: | | |
| Salaries | 2,748 | |
| Establishment | 613 | |
| Contingencies | 1,352 | |
| | 4,713 | |
| School Establishment and Contingencies: | | |
| Schools, Higher Class | 4,787 | |
| Schools, Middle Class | | |
| Normal Schools | 1,620 | |
| | 6,407 | |
| Scholarships and Prizes | 843 | |
| Grants-in-Aid | 4,232 | |
| Grants for the Encouragement of Literature. | 31 | |
| Miscellaneous | 91 | |
| | | 16,317 |
| BENGAL. | | |
| Director of Public Instruction: | | |
| Salary | 2,112 | |
| Establishment | 1,475 | |
| Contingencies | 746 | |
| | 4,333 | |
| Inspectors of Schools: | | |
| Salaries | 6,163 | |
| Establishment | 1,184 | |
| Contingencies | 28,486 | |
| | 35,833 | |
| Government Colleges: | | |
| General | 40,717 | |
| Special | 5,056 | |
| | 45,773 | |
| School Establishment and Contingencies: | | |
| Schools, Higher Class | 37,172 | |
| Schools, Middle Class | 8,254 | |
| Schools, Lower Class | 41,235 | |
| Normal Schools | 7,246 | |
| Schools for Girls | 699 | |
| Boarding Schools | 697 | |
| Technical Schools | 4,428 | |
| | 99,731 | |
| Carried forward £. | 185,670 | 111,505 |

| CHARGES—*continued.* | £. | £. |
|---|---|---|
| Brought forward | – | 111,505 |
| BENGAL—*continued.* | | |
| Brought forward | 185,670 | |
| Scholarships and Prizes | 15,720 | |
| Grants-in-Aid | 45,841 | |
| Grants for the Encouragement of Literature. | 1,095 | |
| Payments by results | 1,172 | |
| Miscellaneous | 2,911 | |
| | | 252,409 |
| NORTH WESTERN PROVINCES. | £. | |
| Director of Public Instruction: | | |
| Salary | 1,875 | |
| Establishment | 677 | |
| Contingencies | 128 | |
| | 2,680 | |
| Inspectors of Schools: | | |
| Salaries | 10,564 | |
| Establishment | 1,702 | |
| Contingencies | 2,700 | |
| | 14,966 | |
| Government Colleges, General | – | 18,717 |
| School Establishment and Contingencies: | | |
| Schools, Higher Class | 14,820 | |
| Schools, Middle Class | 7,032 | |
| Normal Schools | 2,445 | |
| Girls' Schools | 931 | |
| | 25,228 | |
| Scholarships and Prizes | 2,164 | |
| Grants for the Encouragement of Literature. | 713 | |
| Government Book Depôt | 1,784 | |
| Grants-in-Aid | 14,967 | |
| Miscellaneous | 701 | |
| | | 81,920 |
| PUNJAB. | | |
| Director of Public Instruction: | | |
| Salary | 2,400 | |
| Establishment | 1,137 | |
| Contingencies | 630 | |
| | 4,167 | |
| Inspectors of Schools, &c.: | | |
| Salaries | 9,353 | |
| Establishment | 2,046 | |
| Contingencies | 1,930 | |
| | 13,329 | |
| Government Colleges, General | – | 5,387 |
| School Establishment and Contingencies: | | |
| Schools, Lower Class | 14,908 | |
| Normal Schools | 1,329 | |
| Technical Schools | 1,371 | |
| | 17,608 | |
| Scholarships and Prizes | 2,752 | |
| Grants for the Encouragement of Literature. | 449 | |
| Government Book Depôt | 2,905 | |
| Educational Press | 1,390 | |
| Grants-in-Aid | 18,145 | |
| Miscellaneous | 931 | |
| | | 67,063 |
| Carried forward £. | | 512,897 |

No. 22.—Account of Receipts and Charges under Education, for the Year ended 31st March 1878—*continued.*

| CHARGES—*continued.* | £. | £. |
|---|---|---|
| Brought forward - - - | – | 512,897 |
| MADRAS. | | |
| Madras University: | £. | |
| Salary of Registrar - | 360 | |
| Establishment of Registrar. | 124 | |
| Fees to Examiners - | 3,212 | |
| Miscellaneous - - | 1,083 | |
| | 4,779 | |
| Deduct,—University Fees and Sale of Calendars. | 4,119 | |
| | | 660 |
| Director of Public Instruction: | | |
| Salary - - - | 2,591 | |
| Establishment - - | 1,135 | |
| Contingencies - - | 262 | |
| | | 3,988 |
| Inspectors of Schools: | | |
| Salaries - - - | 11,198 | |
| Establishment and Contingencies. | 6,395 | |
| | | 17,593 |
| Government Colleges: | | |
| General - - - | 10,818 | |
| Special - - - | 4,166 | |
| | | 14,984 |
| School Establishment and Contingencies: | | |
| Schools, Higher Class - | | |
| Schools, Middle Class - | 16,749 | |
| Schools, Lower Class - | | |
| Girls' Schools - - | 440 | |
| Normal Schools - - | 4,101 | |
| Technical Schools - | 2,090 | |
| | | 23,380 |
| Government Book Depôt - - - | | 553 |
| Grants-in-Aid - - - - - | | 25,857 |
| Payments by results - - - - | | 5,617 |
| Miscellaneous - - - - - | | 657 |
| | | 93,289 |
| Carried forward - - - £. | | 606,186 |

| CHARGES—*continued.* | £. | £. |
|---|---|---|
| Brought forward - - - | – | 606,186 |
| BOMBAY. | | |
| Bombay University: | £. | |
| Salary of Registrar - | 360 | |
| Establishment of Registrar. | 170 | |
| Fees to Examiners - | 3,000 | |
| Miscellaneous - - | 627 | |
| | | 4,157 |
| Director of Public Instruction: | | |
| Salary - - - - | 3,124 | |
| Establishment - - | 777 | |
| Contingencies - - | 612 | |
| | | 4,513 |
| Inspectors of Schools: | | |
| Salaries - - - | 11,851 | |
| Establishment - - | 3,864 | |
| Contingencies - - | 4,109 | |
| | | 19,824 |
| Government Colleges: | | |
| General - - - | 11,942 | |
| Special - - - | 6,059 | |
| | | 18,001 |
| School Establishment and Contingencies: | | |
| Schools, Higher Class - | 20,242 | |
| Schools, Middle Class - | 9,774 | |
| Schools, Lower Class - | 58 | |
| Normal Schools - - | 4,103 | |
| Technical Schools - | 2,511 | |
| | | 36,688 |
| Scholarships and Prizes - - - | | 2,766 |
| Grants for the Encouragement of Literature. | | 1,267 |
| Government Book Depôt - - - | | 1,154 |
| Contribution to Educational Local Funds. | | 26,398 |
| Grants-in-Aid - - - - - | | 9,427 |
| Payments by results - - - - | | 7,064 |
| Miscellaneous - - - - - | | 184 |
| | | 131,443 |
| TOTAL CHARGES IN INDIA - - - | | 737,629 |
| CHARGES IN ENGLAND: | | |
| Passage, Outfit, &c. of Educational Officers on Appointment. | | 391 |
| TOTAL EDUCATION CHARGES - - - £. | | 738,020 |

## No. 23.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1878.

| | £. | £. |
|---|---|---|
| INDIA.—GENERAL AND POLITICAL: | | |
| Profits on Note Circulation, being Interest on Government Securities held by the Department of Issue of Paper Currency | 244,855 | |
| Interest on Advances made to Service Funds | 2,900 | |
| Interest on Advances to Native States, &c. | 15,461 | |
| Interest on Arrears of Revenue | 169 | |
| Interest on Sundry Accounts | 1,836 | |
| | | 265,221 |
| OUDH: | | |
| Interest on Temporary Loans to Native Chiefs and others | 8,424 | |
| Interest on other Accounts | 20 | |
| | | 8,444 |
| CENTRAL PROVINCES: | | |
| Interest on Loans to Nagpore Municipality | 1,393 | |
| Interest received on Balances due for Purchase Money of Waste Lands | 190 | |
| Interest on Advances to Native States or private Individuals | 1,414 | |
| | | 2,997 |
| BRITISH BURMAH: | | |
| Interest on Loans to Municipality and other Public Bodies | 1,001 | |
| | | 1,001 |
| ASSAM: | | |
| Interest received on Balances due for Purchase Money of Waste Lands | 1,233 | |
| Interest received on Balances due for Commutation of Land Tax | 427 | |
| | | 1,660 |
| BENGAL: | | |
| Interest on Loans to Calcutta Municipality — Water | 23,324 | |
| Interest on Loans to Calcutta Municipality — Drainage | 11,069 | |
| Interest on Loans to Calcutta Municipality — Market | 5,475 | |
| Interest on Loans to Calcutta Municipality — New Office building | 585 | |
| | 40,453 | |
| Interest on Loans to Burdwan Municipality | 316 | |
| Interest on Loans to the Dacca Municipality and the Dacca Road Cess Committee | 81 | |
| Interest on Loans to Arra Municipality | 23 | |
| Interest on Loans to District Road Cess Committee | 371 | |
| Interest on Debt of the Calcutta Port Fund | 7,943 | |
| Interest on Advances to the Calcutta Port Trust | 22,090 | |
| Interest on Loans and Advances for Hooghly Bridge | 9,240 | |
| Interest on Advances to Cultivators | 29 | |
| Interest on Law Charges | 8 | |
| Interest on Arrears of Revenue | 60 | |
| Interest received on Balances due for Purchase Money of Waste Lands | 67 | |
| Interest on the unpaid portion of Commutation of the claim of Government to Land Tax | 370 | |
| Interest on Loans on Lands under the Land Improvement Act | 1,459 | |
| Interest on Sundry Accounts | 1,447 | |
| | | 83,957 |
| NORTH WESTERN PROVINCES: | | |
| Interest on Loans to Municipality | 959 | |
| Interest on Temporary Loans to Native Chiefs or others | 2,180 | |
| Interest on Advances to Cultivators | 218 | |
| Interest received on Balances due for Purchase Money of Waste Lands | 155 | |
| Interest on Sundry Accounts | 2 | |
| | | 3,514 |
| Carried forward £. | | 366,794 |

No. 23.—Account of Interest Receipts for the Year ended 31st March 1878—*continued.*

| | £. | £. |
|---|---|---|
| Brought forward - - - | - - | 366,794 |
| PUNJAB: | | |
| Interest on Temporary Loans to Native Chiefs or others - - - - - - - | 520 | |
| Interest received on Balance due for Purchase Money of Waste Lands - - - | 12 | |
| Interest on Loans to Jhelum Municipality - - - - - - - - | 29 | |
| Interest on Loans to Simla Municipality - - - - - - - - | 1 | |
| Interest on Loans to Peshawar Municipality - - - - - - - - | 706 | |
| Interest on Advances to Cultivators - - - - - - - - - | 776 | |
| | | 2,044 |
| MADRAS: | | |
| Interest on Loans to Madras Municipality - - - - - - - - | 5,712 | |
| Interest on Loans to Coimbatore Municipality - - - - - - - | 13 | |
| Interest on Loans to Negapatam Municipality - - - - - - - | 94 | |
| Interest on Loans to Ootacamund Municipality - - - - - - - | 37 | |
| Interest on Loans to Mangalore Municipality - - - - - - - | 36 | |
| Interest on Loans to Coonoor Municipality - - - - - - - - | 24 | |
| Interest on Loans to Tinnevelly Circle Local Fund Board - - - - - | 61 | |
| Interest on Loans to Calicut Circle Local Fund Board - - - - - - | 357 | |
| Interest on Loans to Tellicherry Circle Local Fund Board - - - - - | 178 | |
| Interest on Loans to Sydapet Circle Local Fund Board - - - - - - | 642 | |
| Interest on Advances and Loans to Native States or Private Individuals - - | 5,571 | |
| Interest on Arrears of Revenue - - - - - - - - - - - | 15,342 | |
| Interest on Sundry Accounts - - - - - - - - - - - | 109 | |
| | | 28,176 |
| BOMBAY: | | |
| Interest on Advances made to Service Funds - - - - - - - - - | 1,733 | |
| Interest on Loans to Bombay Port Trust - - - - - - - - - | 75,602 | |
| Interest on Loans to Bombay Municipality for Construction of Vehar Water Works | 13,631 | |
| Interest on Balance of Loans to Bombay Municipality for 15,00,000 rupees for General Purposes - - - - - - - - - - - - - - | 1,745 | |
| Interest on New Consolidated Loan - - - - - - - - - | 3,525 | |
| Interest on Loans to District Municipalities - - - - - - - - | 654 | |
| Interest on Loans to other Local Funds - - - - - - - - - | 1,827 | |
| Interest on Advances to Cultivators - - - - - - - - - - | 738 | |
| Interest on Temporary Loans to Native Chiefs and others - - - - - | 7,073 | |
| Interest on Arrears of Revenue - - - - - - - - - - | 1,085 | |
| Interest on Sundry Accounts - - - - - - - - - - | 44 | |
| | | 107,657 |
| TOTAL RECEIPTS IN INDIA - - - £. | | 504,671 |
| RECEIPTS IN ENGLAND: | | |
| Interest realised from Investment of Cash Balance - - - - - - - - | 21,475 | |
| Interest accrued on Premium received by the Oude and Rohilkhund Railway Company, on the issue of Capital in the year 1870, not paid to the Secretary of State at the time - - - - - - - - - - - - - - - | 741 | |
| Interest on India Debt, remaining unclaimed for Ten Years, repaid by the Bank of England - - - - - - - - - - - - - - - | 1,368 | |
| Unclaimed Dividends on East India Stock, repaid by the Bank of England pursuant to the 27th Section of Act 36 Vict. c. 17 - - - - - - - | 33 | |
| | | 23,617 |
| TOTAL INTEREST RECEIPTS - - - £. | | 528,288 |

## No. 24.—ACCOUNT of the PUBLIC DEBT of *India*, and the INTEREST Paid thereon, for the Year ended 31st March 1878.

| | Amount of Loan, 31st March 1878. | Rate of Interest per Cent. | Annual Amount of Interest. | Amount of Interest paid during the Year. |
|---|---|---|---|---|
| **IN INDIA.** | £. | £. | £. | £. |
| Loan of 1859–60 | 9,845,170 | 5½ | 541,484 | 541,575 |
| Transfer Loan of 1870 | 1,835,790 | 4½ | 82,610 | 83,846 |
| Transfer Loan of 1871 | 221,900 | 4½ | 9,986 | 10,270 |
| Transfer Loan of 1872 | 12,392,130 | 4½ | 557,646 | 570,096 |
| Loan of 1824–25 | 31,797 | 4 | 1,272 | 548 |
| Loan of 1828–29 | 8,725 | 4 | 349 | 452 |
| Loan of 1832–33 | 1,216,608 | 4 | 48,664 | 45,630 |
| Loan of 1835–36 | 2,988,130 | 4 | 119,525 | 123,897 |
| Loan of 1842–43 | 17,712,136 | 4 | 708,485 | 637,616 |
| Loan of 1854–55 | 6,370,570 | 4 | 254,823 | 259,626 |
| Transfer Loan of 1st May 1865 | 17,679,360 | 4 | 707,174 | 691,762 |
| Transfer Loan of 22nd April 1854 | 1,230,666 | 4 | 49,227 | 45,430 |
| Loan of 1853–54 | 65,200 | 3½ | 2,282 | 4,282 |
| Railway Loan from Maharajah Holkar | 1,000,000 | 4½ | 45,000 | 45,000 |
| Debenture Loan of 1867–68 | *605,100 | 5 | 30,015 | 40,640 |
| Promissory Notes for Mysore Family | 207,968 | 4 | 8,319 | 8,797 |
| Railway Loan from Maharajah Sindiah | 1,500,000 | 4 | 60,000 | 54,367 |
| Discount on Loan of 7th June 1877 | - - | - - | - - | 117,705 |
| Temporary Loans | - - | - - | - - | 7,783 |
| | *74,911,250 | - - | 3,226,861 | 3,289,322 |
| Deduct—portion paid in England of the sum of 45,430 *l.*, as shown below† | - - | - - | - - | 44,675 |
| | | | | 3,244,647 |
| Paid in India on Loans in course of discharge:— | | | | |
| 5 per Cent. Loan of 1856–57 | - - | - - | - - | 3,405 |
| 5 per Cent. Loan of 1854–55 for Public Works | - - | - - | - - | 56 |
| Interest paid in India | - - | - - | - - | ‡ 3,248,108 |
| **IN ENGLAND.** | | | | |
| East India Bonds | 5,496,700 | 4 | 219,868 | 219,868 |
| India Debentures | 10,100,000 | 4 | 404,000 | 344,000 |
| India 5 per Cent. Stock | 17,200,000 | 5 | 860,000 | 860,561 |
| India 4 per Cent. Stock | 26,859,416 | 4 | 1,074,377 | 1,023,178 |
| | 59,656,116 | - - | 2,558,245 | 2,447,607 |
| Transfer Loan of 22nd April 1854† | - - | - - | - - | 44,675 |
| Interest paid in England | - - | - - | - - | 2,492,282 |
| TOTAL £. | 134,567,366 | - - | - - | 5,740,390 |

* Includes 4,800 *l.* on account of 5 per cent. Debenture Loan of 1867–68 repayable on 1st June 1877.
† Interest on this loan is payable in England, at the option of the holder, at a fixed rate of exchange.
‡ Of this amount, 1,067,940 *l.* has been shown as Interest on Debt incurred for Productive Public Works, and the rest, 2,180,168 *l.*, entered against Interest on Permanent and Floating Debt exclusive of that for Productive Public Works, in Account No. 2, page 6.

No. 25.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1878, in continuation of the Account of the PUBLIC DEBT (Account No. 24).

| | Amount 31st March 1877. | Amount 31st March 1878. | Rate of Interest per Cent. | Amount of Interest paid during the Year. |
|---|---|---|---|---|
| INDIA.—GENERAL AND POLITICAL. | £. | £. | £. | £. |
| Treasury Notes issued in favour of Service Funds | 786,597 | 825,379 | 4 | 29,216 |
| Civil Fund | 608,197* | 627,991 | 5 | 25,326 |
| Uncovenanted Service Family Pension Fund | 539,406* | 580,055 | 6 | 32,294 |
| Amount appropriated for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857 | 70,000 | 66,800 | 4 | 2,800 |
| Sums deposited with Government by the late King of Oudh as Endowments for certain Charities and Pensions | 1,752,723 | 1,752,723 | 6, 5, and 4 | 79,259 |
| Sums deposited with Government by Raja Kalisunkur Ghosal as Endowment for a Blind Asylum at Benares | 4,800 | 4,800 | 5 | 148 |
| Deposits of Administrator General | 1,772 | 1,772 | 4 | 3 |
| Sum deposited by the late Bhow Begum to provide for certain Stipends | 222,990 | 212,308 | 4 | 9,336 |
| Regimental Savings Banks Deposits | 154,889 | 152,148 | 3¾ | 6,188 |
| Deposits in District Savings Banks | 11,413 | 11,540 | 3¾ | 447 |
| Balances of net Railway Traffic Receipts | - - | - - | 5 | 1,991 |
| General Family Pension Fund | 28,383 | 36,267 | 3¾ | 943 |
| Treasury Notes for Bhonsla Family Temples | 33,670 | 33,670 | 5 | 1,699 |
| Balances of Railway Funds | - - | - - | - - | 11,687 |
| Miscellaneous Accounts | - - | - - | - - | 706 |
| | 4,214,840* | 4,305,453 | - - | 202,043 |
| OUDH. | | | | |
| Deposits in District Savings Banks | 19,898 | - - | 3¾ | 765 |
| Deposits of the Oudh Railway | 3,694* | 4,330 | 4 | 139 |
| | 23,592* | 4,330 | - - | 904 |
| CENTRAL PROVINCES. | | | | |
| Deposits in District Savings Banks | 20,312 | 25,457 | 3¾ | 815 |
| BRITISH BURMAH. | | | | |
| Deposits in District Savings Banks | 11,330 | 12,180 | 3¾ | 413 |
| ASSAM. | | | | |
| Deposits in District Savings Banks | 9,839 | 13,187 | 3¾ | 418 |
| BENGAL. | | | | |
| Deposits in the Government Savings Bank (Calcutta) | 266,413 | 255,709 | 3¾ | 10,170 |
| Deposits in the District Savings Banks | 97,221 | 112,189 | 3¾ o | 3,719 |
| Land Revenue Collections refunded | - - | - - | - - | 188 |
| Compensation for Lands taken for Public Purposes | - - | - - | - - | 109 |
| Miscellaneous Accounts | - - | - - | - - | 28 |
| | 363,634 | 367,898 | - - | 14,214 |
| Carried forward £. | 4,643,547 | 4,728,505 | - - | 218,807 |

* These amounts do not agree with the closing balances of last year's statement, in consequence of corrections since made.

No. 25.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1878, &c.—*continued.*

| | Amount 31st March 1877. | Amount 31st March 1878. | Rate of Interest per Cent. | Amount of Interest paid during the Year. |
|---|---|---|---|---|
| | £. | £. | £. | £. |
| Brought forward - - - | 4,643,547 | 4,728,505 | - - | 218,807 |
| NORTH-WESTERN PROVINCES. | | | | |
| Deposits in District Savings Banks - - - - - - | 41,384 | 67,905 | 3¾ | 1,596 |
| Local Loans, or sums deposited with Government by Native Chiefs as Charitable Endowments - - - - - - | 21,045 | 21,045 | 4 and 6 | 863 |
| | 62,429 | 88,950 | - - | 2,459 |
| PUNJAB. | | | | |
| Deposits in District Savings Banks - - - - - - | 30,343 | 34,609 | 3¾ | 1,167 |
| Education Funds - - - - - - - - - - - | - - | - - | - - | 10 |
| | 30,343 | 34,609 | - - | 1,177 |
| MADRAS. | | | | |
| Treasury Notes of Service Funds - - - - - - | 837,640 | 937,640 | 4 | 33,506 |
| Civil Fund - - - - - - - - - - - | 90,012 | 61,074 | 5 | 5,912 |
| Apothecaries' Fund - - - - - - - - - - | 2,705 | 3,020 | 4 | 102 |
| Deposits of the Administrator General - - - - - | - - | - - | 4 | 35 |
| Government Savings Bank Deposits - - - - - - | 235,601 | 243,785 | 4 | 7,533 |
| Soldiers' Deposits in Regimental Savings Banks - - | 40,914 | 37,851 | 4 | 1,582 |
| Treasury Notes of Soldiers' Savings Bank Deposits - - | 350 | 350 | 4 | 3 |
| Local Loans (these are irredeemable annuities granted many years ago at the nominal rate of interest of 8 and 6 per cent.) - - - - - - - - - - - - | - - | - - | - - | 2,207 |
| Educational Funds - - - - - - - - - - | - - | - - | - - | 1,107 |
| Charitable Funds - - - - - - - - - - | - - | - - | - - | 287 |
| Balances of Madras Railway Special Funds - - - | - - | - - | - - | 519 |
| Miscellaneous Accounts - - - - - - - - - | - - | - - | - - | 832 |
| | 1,207,222 | 1,283,720 | - - | 53,625 |
| BOMBAY. | | | | |
| Civil Service Provident Fund - - - - - - - | 633,862 | 658,357 | 8 | 32,257 |
| Uncovenanted Service Family Pension Fund - - - | 35,973 | 40,422 | 5 | 2,063 |
| Deposits of the Administrator General - - - - | 9,000 | 9,000 | 4 | 559 |
| Government Savings Bank Deposits - - - - - | 960,258 | 913,257 | 3¾ | 36,114 |
| Soldiers' Deposits in Regimental Savings Banks - - | 36,378 | 45,518 | 3¾ | 1,781 |
| Educational Funds - - - - - - - - - - | - - | - - | 6 and 5 | 1,266 |
| Charitable Funds - - - - - - - - - - | - - | - - | 6 and 5 | 3,209 |
| Bombay Island Police Fund - - - - - - - | 8,750 | 8,750 | 4½ | 1,410 |
| Land Revenue Collections refunded - - - - - | - - | - - | - - | 1 |
| Miscellaneous Accounts - - - - - - - - - | - - | - - | - - | 424 |
| | 1,684,221 | 1,675,304 | - - | 79,084 |
| TOTAL in INDIA - - - £. | 7,627,762 | 7,811,088 | - - | 355,152 |
| Charges in England:— | | | | |
| Interest on Deposits in Regimental Savings Banks of men returned from India - - - - - | | | | 716 |
| GRAND TOTAL - - - £. | | | | 355,868 |

## No. 26.—ACCOUNT of Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

| | India, General and Political. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Subscriptions to the Military Fund | 47,484 | - - | - - | - - | - - | - - | - - | - - | 47,276 | 45,422 | 140,182 |
| Subscriptions to the Military Orphan Fund | 26,430 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 26,430 |
| Subscriptions to the Medical Retiring Fund | 6,618 | - - | - - | - - | - - | - - | - - | - - | 10,038 | 2,860 | 19,516 |
| Amount appropriated from the Capital Account of the Military Fund | - - | - - | - - | - - | - - | - - | - - | - - | 115,689 | 65,402 | 181,091 |
| Amount appropriated from the Capital Account of the Military Orphan Fund | 20,346 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 20,346 |
| Amount appropriated from the Capital Account of the Medical Retiring Fund | - - | - - | - - | - - | - - | - - | - - | - - | 71,986 | 8,264 | 80,250 |
| Family Subscriptions of Native Members of the Covenated Civil Service | - - | - - | - - | - - | - - | 85 | - - | - - | - - | - - | 85 |
| Contributions for Pensions, Gratuities, &c. | 1,870 | 50 | 96 | 279 | 167 | 7,025 | 1,243 | 2,528 | 2,570 | 11,342 | 27,170 |
| Total Receipts in India £. | 102,748 | 50 | 96 | 279 | 167 | 7,110 | 1,243 | 2,528 | 247,559 | 133,290 | 495,070 |
| Receipts in England as in Home Accounts | | | | | | | | | | | 102,111 |
| Total Receipts £. | | | | | | | | | | | 597,181 |

# No. 27.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1878.

| SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES. | £. | £. |
|---|---|---|
| INDIA—GENERAL AND POLITICAL: | | |
| Superannuation and Retired Allowances of the Revenue and other Public Departments | 24,047 | |
| Compassionate Allowances | 5,866 | |
| Gratuities | 934 | |
| Donations to Bengal Civil Fund | 29,216 | |
| Pensions of the Military Fund | 7,675 | |
| Pensions of the Military Orphan Fund | 10,035 | |
| Pensions of the Medical Retiring Fund | 336 | |
| Covenanted Civil Service Annuities | 20,596 | |
| | | 98,705 |
| OUDH. | | |
| Superannuation and Retired Allowances of the Revenue and other Public Departments | 9,198 | |
| Compassionate Allowances | 1,116 | |
| Gratuities | 916 | |
| | | 11,230 |
| CENTRAL PROVINCES. | | |
| Superannuation and Retired Allowances of the Revenue and other Public Departments | 8,115 | |
| Compassionate Allowances | 3,381 | |
| Gratuities | 5,083 | |
| | | 16,579 |
| BRITISH BURMAH. | | |
| Superannuation and Retired Allowances of the Revenue and other Public Departments | 7,420 | |
| Gratuities | 1,359 | |
| | | 8,779 |
| ASSAM. | | |
| Superannuation and Retired Allowances of the Revenue and other Public Departments | 4,419 | |
| Compassionate Allowances | 57 | |
| Gratuities | 514 | |
| | | 4,990 |
| BENGAL. | | |
| Superannuation and Retired Allowances of the Revenue and other Public Departments | 60,860 | |
| Compassionate Allowances | 3,953 | |
| Gratuities | 14,956 | |
| | | 79,769 |
| Carried forward £. | | 220,052 |

| SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES—*continued.* | £. | £. |
|---|---|---|
| Brought forward | | 220,052 |
| NORTH WESTERN PROVINCES. | | |
| Superannuation and Retired Allowances of the Revenue and other Public Departments | 53,289 | |
| Compassionate Allowances | 6,920 | |
| Gratuities | 5,228 | |
| Covenanted Civil Service Annuities | 2,134 | |
| | | 67,571 |
| PUNJAB. | | |
| Superannuation and Retired Allowances of the Revenue and other Public Departments | 28,127 | |
| Compassionate Allowances | 3,809 | |
| Gratuities | 7,928 | |
| | | 39,864 |
| MADRAS. | | |
| Superannuation and Retired Allowances of the Revenue and other Public Departments | 48,527 | |
| Compassionate Allowances | 7,030 | |
| Gratuities | 1,732 | |
| Donations to Madras Civil Fund | 58,515 | |
| Pensions of the Military Fund | 16,362 | |
| Pensions of the Medical Retiring Fund | 2,330 | |
| Covenanted Civil Service Annuities | 4,434 | |
| | | 138,930 |
| BOMBAY AND SINDH. | | |
| Superannuation and Retired Allowances of the Revenue and other Public Departments | 66,828 | |
| Compassionate Allowances | 11,550 | |
| Gratuities | 14,037 | |
| Donation to Bombay Provident Fund | 29,203 | |
| Pensions of the Military Fund | 13,292 | |
| Covenanted Civil Service Annuities | 2,050 | |
| | | 136,960 |
| TOTAL SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES in INDIA £. | | 603,377 |
| CHARGES IN ENGLAND. | | |
| Payments as in Home Accounts | | 1,255,309 |
| TOTAL SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES £. | | 1,858,686 |

## No. 28.—ABSTRACT ACCOUNT of Gain by Exchange on Transactions with London for the Year ended 31st March 1878.

| GAIN BY EXCHANGE ON TRANSACTIONS WITH GUARANTEED RAILWAY AND OTHER COMPANIES. | India. | Madras. | Total Gain by Exchange on Railway Transactions. | — |
|---|---|---|---|---|
| On Net Traffic Receipts of the following Guaranteed Companies: | £. | £. | £. | £. |
| Madras Railway | 29,700 | | | |
| South Indian Railway | 6,633 | | | |
| Great Indian Peninsula Railway | 129,367 | | | |
| Bombay, Baroda, and Central India Railway | 34,279 | | | |
| Sindh, Punjab, and Delhi Railway | 36,257 | | | |
| East Indian Railway, Main Line | 185,202 | | | |
| Ditto - Jubbulpore Line | 18,834 | | | |
| Eastern Bengal Railway | 23,422 | | | |
| Madras Irrigation and Canal | - - | *—911* | | |
| | 463,694 | *—911* | 462,783 | |
| On Capital Account: | | | | |
| East Indian Railway, Main Line | 12,879 | | | |
| Ditto - Jubbulpore Line | *—133* | | | |
| Eastern Bengal Railway | 1,003 | | | |
| Madras Railway | 4,209 | | | |
| South Indian Railway | *—4,903* | | | |
| Sindh, Punjab, and Delhi Railway | 689 | | | |
| Great Indian Peninsula Railway | 28,039 | | | |
| Bombay, Baroda, and Central India Railway | 9,546 | | | |
| Madras Irrigation and Canal Company | - - | 331 | | |
| | 51,329 | 331 | 51,660 | |
| ON OTHER TRANSACTIONS WITH LONDON: | 515,023 | *—580* | 514,443 | |
| Government of India | 10,793 | | | |
| | 525,816 | - - | - - | 525,816 |
| Oudh | - - | - - | - - | 10 |
| Central Provinces | - - | - - | - - | 34 |
| British Burmah | - - | - - | - - | 502 |
| Assam | - - | - - | - - | 1 |
| Bengal | - - | - - | - - | 3,516 |
| North Western Provinces | - - | - - | - - | 852 |
| Punjab | - - | - - | - - | 775 |
| Madras | - - | 9,589 | — | — |
| | | 9,009 | - - | 9,009 |
| Bombay | - - | - - | - - | 20,723 |
| TOTAL GAIN by EXCHANGE on TRANSACTIONS with LONDON | | | £. | 561,238 |

## No. 29.—ABSTRACT ACCOUNT of Loss by Exchange on Transactions with London for the Year ended 31st March 1878.

| On Bills of the Secretary of State for India, Discharged at:— (*See* Account No. 95, page 205). | | India. | Madras. | Bombay. | — |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. |
| Calcutta | 1,152,512 | 1,152,512 | — | — | |
| Madras | 15,372 | - - | 15,372 | — | |
| Bombay | 445,591 | - - | - - | 445,591 | |
| | 1,613,475* | | | | |
| On other Transactions with London: | | | | | |
| Government of India, General and Political | - - - | 4,873 | — | — | |
| | | 1,157,385 | - - | - - | 1,157,385 |
| Central Provinces | - - | - - | - - | - - | 1 |
| British Burmah | - - | - - | - - | - - | 778 |
| Bengal | - - | - - | - - | - - | 8 |
| North Western Provinces | - - | - - | - - | - - | 6 |
| Punjab | - - | - - | - - | - - | 9 |
| Madras | - - | - - | 684 | — | — |
| | | | 16,056 | - - | 16,056 |
| Bombay | - - | - - | - - | 33,543 | |
| | | | | 479,134 | |
| | | | | | 479,134 |
| TOTAL Loss by EXCHANGE on TRANSACTIONS with LONDON | | | | £. | 1,653,377 |

* Includes 49,430 *l.* on account of loss on outstanding bills at the close of 1876–77, and 1,564,045 *l.* on account of bills drawn in 1877–78, as stated in Account No. 95.

## No. 30.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1878.

| | India, General and Political. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Lapsed Military Cheques | - - | - - | - - | - - | - - | - - | - - | - - | - - | 66 | 66 |
| Government Audit Fees | 1,924 | - - | - - | - - | - - | - - | - - | - - | 147 | - - | 2,071 |
| Gain by Exchange on transactions in India | 3,962 | 1 | - - | - - | 1 | 24 | - - | - - | 45 | 857 | 4,890 |
| Premium on Bills | 16,981 | 107 | 36 | 245 | 8 | 735 | 160 | 120 | 1,741 | 680 | 20,813 |
| Premium on Money Orders | 8,451 | - - | - - | - - | - - | - - | - - | - - | 1,707 | 2,250 | 12,408 |
| Lapsed Money Orders | 538 | - - | - - | - - | - - | - - | - - | - - | 58 | 47 | 643 |
| Sale of Old Stores and Materials | 5,103 | 156 | 40 | 20 | 114 | 2,161 | 668 | 482 | 2,065 | 343 | 11,152 |
| Unclaimed Deposits | 518 | 1,597 | 583 | 1,771 | 3,401 | 59,443 | 4,969 | 718 | 2,607 | 1,179 | 76,786 |
| Miscellaneous Fees, Fines, and Forfeitures | 490 | 484 | 94 | 46 | 120 | 1,767 | 3,221 | 3,758 | 8,184 | 1,544 | 19,708 |
| Unclaimed Bills of Exchange of more than Three Years' standing | 82 | 85 | 34 | 1 | 1 | 6,865 | 307 | 363 | 17 | 100 | 7,855 |
| Sale Proceeds of Durbar Presents | 1,080 | - - | 13 | 5 | 124 | 10,072 | - - | 888 | 15 | 17 | 12,214 |
| Receipts on account of Experimental Cotton, Silk, Tea, and Cotton Gin Factories and Model Farms | - - | - - | 470 | 52 | 98 | 12,152 | 1,506 | 396 | 2,563 | 1,470 | 18,707 |
| Medical Receipts: | | | | | | | | | | | |
| Medical College Fees | - - | - - | - - | - - | - - | 3,067 | - - | 3 | 12 | 1,200 | 4,282 |
| Hospital Receipts | - - | - - | - - | 591 | - - | 4,053 | - - | 11 | 1,175 | 1,434 | 7,264 |
| Lunatic Asylum Receipts | - - | 36 | 79 | 276 | 10 | 5,282 | 265 | 1,047 | 1,795 | 857 | 9,647 |
| Sale of Medical Stores | - - | - - | - - | 36 | 108 | 2,756 | 1 | 468 | 141 | - - | 3,510 |
| Income from Endowments | - - | - - | - - | - - | - - | 79 | - - | - - | - - | 1,660 | 1,739 |
| Contributions | - - | - - | - - | - - | - - | - - | - - | - - | 50 | 4,190 | 4,240 |
| Miscellaneous | 110 | 118 | 212 | 80 | 251 | 684 | 408 | 406 | 355 | 900 | 3,524 |
| Printing Receipts: | | | | | | | | | | | |
| Receipts of Government Printing Press, Calcutta | - - | - - | - - | - - | - - | 352 | - - | - - | - - | - - | 352 |
| Sale of Gazettes and other Publications | - - | - - | 89 | 54 | 126 | 5,117 | 2,098 | 154 | 2,230 | 1,654 | 11,522 |
| Other Press Receipts | - - | 17 | 82 | 496 | 25 | 2,357 | 6,384 | 9,128 | 494 | 2,431 | 21,415 |
| Rents | - - | - - | - - | - - | 27 | 88 | - - | - - | - - | 144 | 259 |
| Miscellaneous | 6,274 | 7,551 | 532 | 17,682 | 630 | 25,754 | 3,252 | 3,705 | 12,778 | 11,797 | 89,955 |
| TOTAL RECEIPTS IN INDIA £. | 45,513 | 10,152 | 2,265 | 21,355 | 5,044 | 142,808 | 23,239 | 21,647 | 38,179 | 34,820 | 345,022 |
| Receipts in England, as in Home Accounts | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 68,709 |
| TOTAL RECEIPTS £. | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 413,731 |

## No. 31.—ACCOUNT of Miscellaneous Charges for the Year ended 31st March 1878.

| MISCELLANEOUS CHARGES. | £. | £. | £. |
|---|---|---|---|
| **Government of India—General and Political.** | | | |
| Remittance of Treasure | 3,259 | | |
| Discount on Supply Bills | 3,811 | | |
| Special Commissions of Inquiry | 2,277 | | |
| Rewards for Proficiency in Oriental Languages | 225 | | |
| Donations for Charitable Purposes | 413 | | |
| Rewards for Destruction of Wild Animals | 12 | | |
| Cost of Books and Publications | 89 | | |
| Rents, Rates, and Taxes | 2,386 | | |
| Petty Provincial Establishment | 12 | | |
| Petty Construction and Repairs | 51 | | |
| Miscellaneous and Unforeseen Charges | 7,632 | | |
| Charges on account of European Vagrants | 8 | | |
| | | 20,175 | |
| **Oudh.** | | | |
| Remittance of Treasure | 450 | | |
| Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations | 49 | | |
| Rewards for Proficiency in Oriental Languages | 100 | | |
| Donations for Charitable Purposes | 1,590 | | |
| Rewards for Destruction of Wild Animals | 149 | | |
| Cost of Books and Publications | 59 | | |
| Special Commissions of Inquiry | 1,598 | | |
| Miscellaneous and Unforeseen Charges | 354 | | |
| | | 4,349 | |
| **Central Provinces.** | | | |
| Remittance of Treasure | 412 | | |
| Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations | 28 | | |
| Rewards for Proficiency in Oriental Languages | 18 | | |
| Donations for Charitable Purposes | 336 | | |
| Rewards for Destruction of Wild Animals | 1,738 | | |
| Charges on account of European Vagrants | 48 | | |
| Rents, Rates, and Taxes | 5 | | |
| Petty Provincial Establishments | 9 | | |
| Petty Construction and Repairs | 100 | | |
| Miscellaneous and Unforeseen Charges | 191 | | |
| | | 2,885 | |
| **British Burmah.** | | | |
| Remittance of Treasure | 1,378 | | |
| Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations | 107 | | |
| Rewards for Proficiency in Oriental Languages | 440 | | |
| Donations for Charitable Purposes | 152 | | |
| Rewards for Destruction of Wild Animals | 497 | | |
| Cost of Books and Publications | 117 | | |
| Charges on account of European Vagrants | 36 | | |
| Rents, Rates, and Taxes | 184 | | |
| Petty Construction and Repairs | 4 | | |
| Petty Provincial Establishment | 427 | | |
| Miscellaneous and Unforeseen Charges | 406 | | |
| | | 3,748 | |
| **Assam.** | | | |
| Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations | 17 | | |
| Rewards for Proficiency in Oriental Languages | 204 | | |
| Remittance of Treasure | 804 | | |
| Donations for Charitable Purposes | 46 | | |
| Rewards for Destruction of Wild Animals | 1,019 | | |
| Cost of Books and Publications | 3 | | |
| Charges on account of European Vagrants | 7 | | |
| Rents, Rates, and Taxes | 99 | | |
| Petty Provincial Establishments | 2,695 | | |
| Miscellaneous and Unforeseen Charges | 17 | | |
| | | 4,911 | |
| **Bengal.** | | | |
| Allowances to Civil Servants out of Employ | 160 | | |
| Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations | 238 | | |
| Rewards for Proficiency in Oriental Languages, &c. | 431 | | |
| Remittance of Treasure | 2,740 | | |
| Special Commissions of Inquiry | 1,188 | | |
| Carried forward £. | 4,757 | 36,068 | |

No. 31.—Account of Miscellaneous Charges for the Year ended 31st March 1878—*continued.*

| | £. | £. | £. |
|---|---|---|---|
| Brought forward | 4,757 | 36,068 | |
| MISCELLANEOUS CHARGES—*continued.* | | | |
| Bengal—*continued.* | | | |
| Donations for Charitable Purposes | 6,054 | | |
| Rewards for Destruction of Wild Animals | 1,984 | | |
| Cost of Books and Publications | 636 | | |
| Charges on account of European Vagrants | 439 | | |
| Rents, Rates, and Taxes | 14,549 | | |
| Miscellaneous and Unforeseen Charges | 8,978 | | |
| | | 37,397 | |
| North Western Provinces. | | | |
| Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations | 113 | | |
| Rewards for Proficiency in Oriental Languages | 400 | | |
| Remittance of Treasure | 3,316 | | |
| Donations for Charitable Purposes | 2,873 | | |
| Rewards for Destruction of Wild Animals | 944 | | |
| Cost of Books and Publications | 1,143 | | |
| Charges on account of European Vagrants | 561 | | |
| Miscellaneous and Unforeseen Charges | 17,161 | | |
| | | 26,511 | |
| Punjab. | | | |
| Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations | 184 | | |
| Remittance of Treasure | 2,808 | | |
| Victualling Forts | 281 | | |
| Rewards for Proficiency in Oriental Languages | 555 | | |
| Petty Provincial Establishments | 415 | | |
| Donations for Charitable Purposes | 326 | | |
| Rewards for Destruction of Wild Animals | 603 | | |
| Cost of Books and Publications | 301 | | |
| Charges on account of European Vagrants | 147 | | |
| Miscellaneous and Unforeseen Charges | 6,243 | | |
| | | 11,863 | |
| Madras. | | | |
| Allowances to Civil Servants out of Employ | 78 | | |
| Rewards for Proficiency in Oriental Languages, &c. | 500 | | |
| Remittance of Treasure | 7,858 | | |
| Charges on account of European Vagrants | 1,408 | | |
| Donations for Charitable Purposes | 7,723 | | |
| Rewards for Destruction of Wild Animals | 2,225 | | |
| Cost of Books and Publications | 667 | | |
| Rents, Rates, and Taxes | 6,003 | | |
| Petty Provincial Establishments | 3,299 | | |
| Miscellaneous and Unforeseen Charges | 2,977 | | |
| | | 32,738 | |
| Bombay and Sindh. | | | |
| Travelling Allowances to Officers attending Examinations | 100 | | |
| Rewards for Proficiency in Oriental Languages, &c. | 1,214 | | |
| Discount on Supply Bills | 601 | | |
| Remittance of Treasure | 7,642 | | |
| Subscription to Reuter's Telegrams, &c. | 720 | | |
| Donations for Charitable Purposes | 4,275 | | |
| Rewards for Destruction of Wild Animals | 1,034 | | |
| Charges on account of European Vagrants | 809 | | |
| Cost of Books and Publications | 532 | | |
| Rents, Rates, and Taxes | 7,267 | | |
| Petty Provincial Establishments | 258 | | |
| Ahmedabad Flood Charges | 76 | | |
| Miscellaneous and Unforeseen Charges | 3,821 | | |
| | | 28,349 | |
| Total Miscellaneous Charges in India | £. | | 172,926 |
| Charges in England. | | | |
| Payments as in Home Accounts | | | 46,608 |
| Total Miscellaneous Charges | £. | | 219,534 |

## No. 32.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1878.

| | India, General and Political. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Land Revenue | 9,496 | 1,060 | 672 | 180 | 933 | 1,843 | 5,960 | 4,984 | 3,978 | 16,946 | 46,052 |
| Forest | - - | 77 | 287 | - - | 124 | 104 | 2 | 77 | 50 | 1,675 | 2,396 |
| Excise on Spirits and Drugs | - - | 128 | 111 | 413 | 237 | 465 | 254 | 470 | 2 | 173 | 2,253 |
| Assessed Taxes | - - | 4 | 17 | - - | - - | 1 | - - | - - | - - | - - | 22 |
| Stamps | 116 | 1,011 | 1,668 | 647 | 124 | 12,922 | 3,754 | 1,707 | 6,475 | 5,392 | 33,816 |
| TOTAL* £. | 9,612 | 2,280 | 2,755 | 1,240 | 1,418 | 15,335 | 9,970 | 7,238 | 10,505 | 24,186 | 84,539 |
| Provincial Rates | - - | - - | - - | - - | - - | 2,630 | - - | - - | - - | - - | 2,630 |
| Customs | - - | - - | - - | 4,493 | - - | 17,433 | 15 | 613 | 8,756 | 35,569 | 66,879 |
| Salt | 304 | - - | - - | 375 | - - | 31,783 | 2 | - - | 3 | 9,340 | 41,807 |
| Opium | - - | - - | - - | - - | - - | 118 | - - | - - | - - | 1 | 119 |
| Post Office | 20 | - - | - - | - - | - - | 1 | - - | - - | - - | - - | 21 |
| Law and Justice | 970 | 1,722 | 2,605 | 5,376 | 2,170 | 12,513 | 3,168 | 3,362 | 4,216 | 4,008 | 40,110 |
| Police | - - | - - | 36 | 372 | 2 | 79 | 16 | 7 | - - | 68 | 580 |
| Marine | - - | - - | - - | 118 | - - | 112 | - - | - - | - - | - - | 230 |
| Education | - - | 211 | 76 | 11 | - - | 3,951 | 2 | - - | 472 | 1,048 | 5,771 |
| Interest | - - | - - | - - | - - | 57 | - - | - - | - - | 9 | - - | 66 |
| Miscellaneous, including Military and Public Works | 20,480 | 135 | 150 | 422 | 1,214 | 31,014 | 2,936 | 788 | 846 | 3,555 | 61,540 |
| TOTAL £. | 31,386 | 4,348 | 5,622 | 12,407 | 4,861 | 114,969 | 16,109 | 12,008 | 24,807 | 77,775 | 304,292 |

* For comparison with figures given in Account No. 5A, page 13.

# No. 33.—ACCOUNT of CHARGES of ADMINISTRATION, for the Year ended 31st March 1878.

| ADMINISTRATION. | £. | £. |
|---|---|---|
| **INDIA—GENERAL AND POLITICAL.** | | |
| Salary of the Governor General | 25,080 | |
| Staff and Household Charges of the Governor General | 14,661 | |
| Durbar Fund | 11,000 | |
| Tour Expenses, viz.: | | |
| Extra Allowances to Clerks and Servants when absent from Calcutta — £. 10,424 | | |
| Travelling Allowances — 21,564 | | |
| Commissariat Carriage and Supplies — 2,132 | | |
| House Rent — 6,695 | | |
| Dâk, Bullock Train, and Railway Train hire — 7,783 | | |
| Miscellaneous — 27,187 | | |
| | 75,785 | |
| Salaries of Members of the Supreme Council | 44,065 | |
| Legislative Council | 24,572 | |
| Secretariats: | | |
| Financial Department — £. 24,036 | | |
| Home Department — 16,377 | | |
| Foreign Department — 28,519 | | |
| Translator's Department — 554 | | |
| Military Department — 26,598 | | |
| Public Works Department — 35,910 | | |
| Revenue Department — 24,449 | | |
| | 156,443 | |
| Consulting Naval Officer | 4,417 | |
| Commissioners | 4,594 | |
| Comptroller General's Department | 29,006 | |
| Public Works Office of Account and Audit | 13,354 | |
| Paper Currency Office | 8,858 | |
| Money Order Office | 3,527 | |
| Allowance to Bank of Bengal for Management of the Public Debt and Government Account at the Bank | 17,795 | |
| Reserve Treasury | 238 | |
| Rents, Rates, and Taxes | 3,833 | |
| | | 437,228 |
| **OUDH.** | | |
| Chief Commissioner at Lucknow: Salary and Allowances | 329 | |
| Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges | 9,508 | |
| Tour Expenses | 1,854 | |
| Commissioners: Salaries, Establishment and Contingent Charges | 18,937 | |
| | | 30,628 |
| **CENTRAL PROVINCES.** | | |
| Chief Commissioner at Nagpore: Salary and Allowances | 5,400 | |
| Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges | 8,797 | |
| Tour Charges | 2,013 | |
| Commissioners: Salaries, Establishment and Contingent Charges | 19,013 | |
| Office of Account: Salaries, Establishment and Contingent Charges | 6,324 | |
| Paper Currency Office | 661 | |
| | | 42,208 |
| **BRITISH BURMAH.** | | |
| Chief Commissioner at Rangoon: Salary and Allowances | 5,400 | |
| Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges | 8,547 | |
| Tour Expenses | 71 | |
| Commissioners: Salaries, Establishment and Contingent Charges | 15,233 | |
| Office of Account: Salary, Establishment and Contingent Charges | 6,021 | |
| Rents, Rates, and Taxes | 110 | |
| Petty Construction and Repairs | 66 | |
| | | 35,448 |
| **ASSAM.** | | |
| Chief Commissioner at Shillong: Salary and Allowances | 5,000 | |
| Tour Charges | 479 | |
| Secretaries to the Chief Commissioner: Salaries, Establishment and Contingencies | 8,159 | |
| Office of Account: Salaries, Establishment and Contingencies | 4,673 | |
| Petty Construction and Repairs | 10 | |
| | | 18,321 |
| **BENGAL.** | | |
| Salary of the Lieutenant Governor | 9,600 | |
| Staff and Household of the Lieutenant Governor | 2,520 | |
| Tour Charges | 5,422 | |
| Legislative Council | 2,449 | |
| Secretaries to Government: Salaries, Establishment and Contingent Charges | 37,819 | |
| Carried forward — £. | 57,810 | 563,833 |

No. 33.—Account of Charges of Administration, for the Year ended 31 March 1878—*continued.*

| | £. | £. |
|---|---|---|
| Brought forward - - - | 57,810 | 563,833 |
| ADMINISTRATION—*continued.* | | |
| BENGAL—*continued.* | | |
| Board of Revenue: Salaries, Establishment and Contingent Charges - - - - | 25,684 | |
| Commissioners: Salaries, Establishment and Contingent Charges - - - - - | 45,661 | |
| Accountant General: Salaries, Establishment and Contingent Charges - - - - | 25,788 | |
| Allowance to Bank of Bengal for conducting the Business of the Presidency Savings Bank | 1,402 | |
| | | 156,345 |
| NORTH WESTERN PROVINCES. | | |
| Salary of the Lieutenant Governor - - - - - - - - - - - | 9,600 | |
| Staff and Household of the Lieutenant Governor - - - - - - - - - | 2,258 | |
| Tour Charges - - - - - - - - - - - - - - - | 3,865 | |
| Secretaries to Government: Salaries, Establishment and Contingent Charges - - | 17,363 | |
| Board of Revenue: Salaries, Establishment and Contingent Charges - - - - | 23,822 | |
| Commissioners: Salaries, Establishment and Contingent Charges - - - - | 35,136 | |
| Accountant General: Salaries, Establishment and Contingent Charges - - - - | 19,803 | |
| Paper Currency Office - - - - - - - - - - - - - | 1,164 | |
| Translator's Department - - - - - - - - - - - - - | 834 | |
| | | 113,845 |
| PUNJAB. | | |
| Salary of the Lieutenant Governor - - - - - - - - - - - | 9,600 | |
| Staff and Household of the Lieutenant Governor - - - - - - - - - | 2,356 | |
| Tour Charges - - - - - - - - - - - - - - - | 9,252 | |
| Civil Secretaries to Government: Salaries, Establishment and Contingent Charges - | 14,110 | |
| Military Secretary to Government: Salaries, Establishment and Contingent Charges - | 3,665 | |
| Financial Commissioner: Salary, Establishment and Contingent Charges - - - | 12,480 | |
| Commissioners: Salaries, Establishment and Contingent Charges - - - - | 51,295 | |
| Accountant General: Salaries, Establishment and Contingent Charges - - - - | 12,835 | |
| Paper Currency Office - - - - - - - - - - - - - | 1,024 | |
| Rents, Rates, and Taxes - - - - - - - - - - - - - | 94 | |
| | | 116,711 |
| MADRAS. | | |
| Salary of the Governor - - - - - - - - - - - - - | 12,800 | |
| Staff and Household of the Governor - - - - - - - - - - - | 13,777 | |
| Tour Charges - - - - - - - - - - - - - - - | 23 | |
| Salaries of Members of the Executive Council - - - - - - - - - | 12,090 | |
| Legislative Council - - - - - - - - - - - - - - | 1,244 | |
| Civil Secretaries to Government: Salaries, Establishment and Contingent Charges - | 23,818 | |
| Military Secretary: Salaries, Establishment and Contingent Charges - - - - | 6,457 | |
| Board of Revenue: Salaries, Establishment and Contingent Charges - - - - | 26,112 | |
| Accountant General: Salaries, Establishment and Contingent Charges - - - - | 20,919 | |
| Paper Currency Office - - - - - - - - - - - - - | 3,558 | |
| Money Order Office - - - - - - - - - - - - - - | 601 | |
| Allowance to Bank of Madras for Management of the Public Debt, Government Account at the Bank, and Presidency Savings Bank - - - - - - - - - - | 5,731 | |
| | | 127,130 |
| BOMBAY. | | |
| Salary of the Governor - - - - - - - - - - - - - | 12,018 | |
| Staff and Household of the Governor - - - - - - - - - - - | 11,267 | |
| Expenditure from Contract Allowance for the Governor's Tour and Household Expenses | 9,200 | |
| Tour Charges - - - - - - - - - - - - - - - | 1,967 | |
| Commissioner in Sindh: Salaries, Establishment and Contingent Charges - - - | 10,489 | |
| Salaries of Members of the Executive Council - - - - - - - - - | 12,528 | |
| Civil Secretaries to Government: Salaries, Establishment and Contingent Charges - | 32,829 | |
| Military Secretary: Salaries, Establishment and Contingent Charges - - - - | 7,762 | |
| Commissioners: Salaries, Establishment and Contingent Charges - - - - | 23,049 | |
| Accountant General: Salaries, Establishment and Contingent Charges - - - - | 26,175 | |
| Public Works, Office of Account and Audit - - - - - - - - | 505 | |
| Paper Currency Office - - - - - - - - - - - - - | 20,994 | |
| Money Order Office - - - - - - - - - - - - - - | 996 | |
| Allowance to New Bank, Bombay, Limited, for Management of the Public Debt, Government Account at the Bank, and Presidency Savings Bank - - - - | 10,417 | |
| Rents, Rates, and Taxes - - - - - - - - - - - - - | 11 | |
| | | *180,207* |
| TOTAL in INDIA - - - £. | | 1,258,071 |
| CHARGES IN ENGLAND. | | |
| Stores for India: | | |
| For Bengal - - - - - - - - - - - - - - | 1,553 | |
| For Madras - - - - - - - - - - - - - - | 739 | |
| For Bombay - - - - - - - - - - - - - - | 105 | |
| | | 2,397 |
| Other Charges, as in Home Accounts - - - - - - - - - - - | - - | 213,296 |
| TOTAL ADMINISTRATION CHARGES - - - £. | | 1,473,764 |

# No. 34.—ACCOUNT of CHARGES of MINOR DEPARTMENTS, for the Year ended 31st March 1878.

| MINOR DEPARTMENTS. | £. | £. |
|---|---|---|
| INDIA—GENERAL AND POLITICAL. | | |
| Surveyor General's Department: | | |
| Superintending Officers | 6,485 | |
| Office Establishment and Drawing Branch | 5,569 | |
| Lithographic Establishment | 3,411 | |
| Photographic Establishment | 2,118 | |
| Engraving Establishment | 6,799 | |
| Miscellaneous Contingent Charges | 4,176 | |
| | | 28,558 |
| Mathematical Instrument Factory (including Cost of Instruments purchased in India) | | 4,742 |
| Great Trigonometrical Survey: | | |
| Superintending Officers | 21,203 | |
| Office Establishment at Head Quarters | 6,923 | |
| Pay of Field Establishment | 20,385 | |
| General Charges of the Survey | 17,401 | |
| | | 65,912 |
| Topographical Survey: | | |
| Superintending Officers | 11,853 | |
| Surveyors and Establishment | 16,752 | |
| General Charges of the Survey | 9,367 | |
| | | 37,972 |
| Geological Survey: | | |
| Superintending Officers | 17,479 | |
| Establishment | 913 | |
| General Charges (including Maintenance of Library and Museum and Publication of Memoirs, &c.) | 4,008 | |
| | | 22,400 |
| Indian Museum (Calcutta) | | 5,867 |
| Meteorological Department | | 5,739 |
| Board of Examiners | | 3,909 |
| Archæological Department | | 4,535 |
| Observatory | | 9 |
| Director of Statistics (including Establishment for Vital Statistics) | | 1,847 |
| Model Farms | | 55 |
| Government Bull and Stallion Charges | | 551 |
| Public Exhibitions and Fairs | | 2,706 |
| Census | | 15 |
| Cotton Department | | 47 |
| Special Astronomical Observations | | 87 |
| Rents, Rates, and Taxes | | 82 |
| Petty Construction and Repairs | | 6 |
| | | 185,039 |
| OUDH. | | |
| Meteorological Department | 73 | |
| Emigration | 18 | |
| Gazetteer and Statistical Memoirs | 168 | |
| | | 259 |
| CENTRAL PROVINCES. | | |
| Emigration | 1,694 | |
| Provincial Museums | 136 | |
| Meteorological Department | 454 | |
| Model Farm | 1,188 | |
| Donation to Scientific Societies | 120 | |
| Bull and Stallion Charges | 123 | |
| Tea Nurseries and Plantations | 1 | |
| Public Exhibitions and Fairs | 24 | |
| Botanical and other Public Gardens | 330 | |
| Provincial Statistics | 1,738 | |
| Miscellaneous | 28 | |
| | | 5,836 |
| BRITISH BURMAH. | | |
| Model Farm | 270 | |
| Donations to Gardens and Museums | 181 | |
| Meteorological Department | 142 | |
| Emigration | 3,890 | |
| Chinchona Plantation | 622 | |
| Veterinary Class | 920 | |
| Donation to Scientific Societies | 120 | |
| Bull and Stallion Charges | 216 | |
| Public Exhibitions and Fairs | 158 | |
| Miscellaneous | 949 | |
| Rents, Rates, and Taxes | 70 | |
| | | 7,538 |
| ASSAM. | | |
| Model Farm | 229 | |
| Meteorological Department | 197 | |
| Statistical Department | 238 | |
| Inland Labour Transport | 1,293 | |
| Provincial Museum | 10 | |
| Census Charges | 19 | |
| Public Exhibitions and Fairs | 374 | |
| Exploration of Coal | 1 | |
| Botanical and other Public Gardens | 8 | |
| Rents, Rates, and Taxes | 18 | |
| Petty Construction and Repairs | 17 | |
| | | 2,404 |
| Carried forward £. | | 201,076 |

| MINOR DEPARTMENTS—*continued.* | £. | £. |
|---|---|---|
| Brought forward | | 201,076 |
| BENGAL. | | |
| Meteorological Department | 1,014 | |
| Emigration | 2,382 | |
| Examination | 63 | |
| Statistical Department | 3,729 | |
| Chinchona Plantations | 8,988 | |
| Donation to Scientific Societies, &c. | 800 | |
| Public Exhibitions and Fairs | 97 | |
| Census | 123 | |
| Archæological Department | 665 | |
| Central and other Museums | 1,241 | |
| Registration of River Borne Traffic | 49 | |
| Model Farm | 1,287 | |
| Botanical and other Public Gardens | 7,610 | |
| Rents, Rates, and Taxes | 126 | |
| Petty Construction and Repairs | 6 | |
| | | 28,130 |
| NORTH WESTERN PROVINCES. | | |
| Botanical and other Public Gardens | 4,318 | |
| Meteorological Department | 1,014 | |
| Archæological Department | 4 | |
| Public Exhibitions and Fairs | 339 | |
| Emigration | 75 | |
| Gazetteer and Statistical Memoirs | 1,118 | |
| Model Farms | 2,918 | |
| Bull and Stallion Charges | 4,850 | |
| | | 14,636 |
| PUNJAB. | | |
| Public Exhibitions and Fairs | 2,439 | |
| Meteorological Department | 688 | |
| Donation to Scientific Societies | 540 | |
| Bull and Stallion Charges | 10,110 | |
| Gazetteer and Statistical Memoirs | 500 | |
| Model Farm | 869 | |
| Repairs of Monuments of Antiquity | 18 | |
| Miscellaneous | 68 | |
| | | 15,232 |
| MADRAS. | | |
| Meteorological Department | 871 | |
| Examinations of Officers of the Covenanted Civil Service and of Candidates for admission to the Uncovenanted Civil Service | 4,700 | |
| Chinchona Plantations | 7,763 | |
| Astronomical Observatory | 1,692 | |
| Census Charges | 104 | |
| Donation to Agricultural and Scientific Societies | 300 | |
| Provincial Museums | 1,323 | |
| Emigration | 2,293 | |
| Gazetteer and Statistical Memoirs | 1,294 | |
| Model Farms | 2,421 | |
| Botanical and other Public Gardens | 1,676 | |
| Provincial Statistics | 1,182 | |
| Rents, Rates, and Taxes | 107 | |
| | | 25,726 |
| BOMBAY. | | |
| Botanical and other Public Gardens | 1,598 | |
| Meteorological Department | 1,489 | |
| Archæological Department | 476 | |
| Cotton Department | 1,702 | |
| Chinchona Plantations | 82 | |
| Observatories | 1,032 | |
| Experimental Factories | 564 | |
| Examinations | 71 | |
| Donation to Scientific Societies, &c. | 360 | |
| Bull and Stallion Charges | 3,495 | |
| Gazetteer and Statistical Memoirs | 1,544 | |
| Statistical Department | 96 | |
| Repairs of Monuments of Antiquity | 397 | |
| Model Farms | 1,194 | |
| Victoria and Albert Museum | 593 | |
| Other Items | 840 | |
| Census | 9 | |
| Public Exhibition and Fairs | 383 | |
| | | 15,025 |
| TOTAL CHARGES in INDIA £. | | 300,725 |
| CHARGES IN ENGLAND. | | |
| Stores for India: | | |
| For Bengal | 9,630 | |
| For Madras | 1 | |
| For Bombay | 15 | |
| | 9,646 | |
| Other Charges, as in Home Accounts | 21,233 | |
| | | 30,879 |
| TOTAL MINOR DEPARTMENTS £. | | 331,604 |

## No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1878.

| | India, General and Political. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Church of England: | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Stipend of the Bishop | 4,598 | - - | - - | - - | - - | - - | - - | - - | 2,560 | 1,780 | 8,938 |
| Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) | 6,999 | 3,036 | 3,196 | 2,445 | 1,417 | 15,272 | 14,504 | 16,921 | 23,733 | 16,607 | 104,130 |
| Establishments | 474 | 180 | 173 | 218 | 49 | 1,639 | 700 | 785 | 1,489 | 1,592 | 7,299 |
| Church of Scotland:* | | | | | | | | | | | |
| Pay of Chaplains and Registrars | 660 | - - | - - | 100 | - - | 1,775 | 1,319 | 930 | 2,331 | 2,092 | 9,207 |
| Church Establishments | 31 | - - | - - | - - | - - | 229 | 48 | 17 | 174 | 121 | 620 |
| Allowances to Bishops and Priests of the Church of Rome* | 20 | - - | - - | 393 | - - | 630 | 650 | - - | 1,768 | 1,887 | 5,348 |
| Contingent Charges (including Travelling Allowances, House Rent, petty Construction and Repairs, &c.) | 2,508 | 580 | 512 | 702 | 224 | 2,794 | 1,995 | 2,551 | 2,279 | 3,210 | 17,355 |
| Charges for Cemeteries | 62 | 129 | 170 | 181 | 60 | 881 | 466 | 509 | 447 | 809 | 3,714 |
| TOTAL ECCLESIASTICAL CHARGES IN INDIA* £. | 15,352 | 3,925 | 4,051 | 4,039 | 1,750 | 23,220 | 19,682 | 21,713 | 34,781 | 28,098 | 156,611 |
| CHARGES IN ENGLAND: | | | | 93,732 | | | | | | | |
| Passage and Outfit of Chaplains on appointment, &c. | - - | - - | - - | 750 | - - | - - | - - | - - | 300 | 300 | 1,350 |
| Stores for India | - - | - - | - - | 47 | - - | - - | - - | - - | - - | 31 | 78 |
| TOTAL ECCLESIASTICAL CHARGES* £. | - - | - - | - - | 94,529 | - - | - - | - - | - - | 35,081 | 28,429 | 158,039 |

* Exclusive of certain payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments. (*See* Account 45, page 96).

## No. 36.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1878.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Medical Establishment | 1,514 | 11,906 | 14,149 | 9,776 | 7,475 | 41,232 | 32,441 | 26,878 | 37,459 | 25,070 | 207,900 |
| Vaccine Establishment | 143 | 946 | 1,086 | 950 | 147 | 11,099 | 9,917 | 6,299 | 2,558 | * 15,892 | 49,037 |
| Medical Colleges and Schools | - - | - - | 1,232 | - - | - - | 23,711 | 1,226 | 6,546 | 5,335 | 4,882 | 42,932 |
| Government Hospitals and Dispensaries | 2,588 | 4,150 | 6,753 | 9,997 | 1,589 | 63,437 | 18,739 | 8,236 | 38,408 | 52,102 | 205,999 |
| Lunatic Asylum | - - | 1,392 | 2,153 | 1,653 | 610 | 18,305 | 4,964 | 3,569 | 8,406 | 9,502 | 50,554 |
| Sanitary Commissioner | 8,676 | 1,035 | 2,249 | 537 | 141 | 2,343 | 2,804 | 3,177 | † 5,142 | - - | 26,104 |
| Chemical Examiner's Department | - - | - - | - - | - - | - - | 309 | 313 | 123 | 2,204 | 2,039 | 4,988 |
| Grants for Medical Purposes | 121 | - - | 205 | - - | 91 | 12,280 | 128 | 40 | 283 | 11,157 | 24,305 |
| TOTAL MEDICAL CHARGES £. | 13,042 | 19,429 | 27,827 | 22,913 | 10,053 | 172,716 | 70,532 | 54,868 | 99,795 | 120,644 | 611,819 |

* Includes charges for Sanitation.

† Of this 1,896 *l.* is for the Health Officer's Department.

# No. 37.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1878.

## STATIONERY AND PRINTING.

### INDIA—GENERAL AND POLITICAL.

| | £. | | £. | £. | £. |
|---|---|---|---|---|---|
| Printing Establishment and Charges: | | Secretariat Presses: | | | |
| Government Central Press Establishment: | | | | | |
| Superintending Officers | 1,195 | Foreign Department | 4,183 | | |
| Establishment | 37,467 | Home Department | 3,257 | | |
| Official Postage | 1,650 | Military Department | 5,434 | | |
| Purchase of Materials and Stock | 1,291 | Public Works Department | 3,869 | | |
| House-rent | 2,029 | Private Secretariat Department | 125 | | |
| Contingencies | 5,431 | | | | |
| | 49,063 | | | | |
| Less receipts for the year | 10,154 | Works done at Contract Rates | 498 | | |
| | 38,909 | | 17,366 | 56,275 | |
| *Deduct*,—Value of Work done for the Indo-European Telegraph Department | | | | 25 | |
| | | | | | 56,250 |

### OUDH.

| | | | | | |
|---|---|---|---|---|---|
| Printing Establishment and Charges: | | | | | |
| Establishment | 5,128 | Official Postage | 474 | | |
| Work done at Contract Rates | 331 | | | | |
| Purchase of Materials and Stock | 1,023 | Contingencies | 564 | | |
| Lithography | 231 | | | - - | 7,751 |

### CENTRAL PROVINCES.

| | | | | | |
|---|---|---|---|---|---|
| Printing Establishment and Charges: | | | | | |
| Establishment | 2,438 | Work done at Contract Rates | 1,341 | | |
| Official Postage | 330 | Contingencies | 659 | | |
| Purchase of Materials and Stock | 299 | | | - - | 5,067 |

### BRITISH BURMAH.

| | | | | | |
|---|---|---|---|---|---|
| Printing Establishment and Charges: | | | | | |
| Establishment | 7,825 | Work done at Contract Rates | 406 | | |
| Purchase of Materials and Stock | 34 | Contingencies | 135 | | |
| | | | | - - | 8,400 |

### ASSAM.

| | | | | | |
|---|---|---|---|---|---|
| Printing Establishment and Charges: | | | | | |
| Establishment | 2,078 | Contingencies | 54 | | |
| Purchase of Materials and Stock | 174 | | | - - | 2,347 |
| Official Postage | 41 | | | | |

### BENGAL.

| | | | | | |
|---|---|---|---|---|---|
| Stationery Office at the Presidency | | | | 9,948 | |
| Purchase of Stationery | | | | 7,377 | |
| Printing Establishment and Charges: | | | | | |
| Superintending Officers | 1,659 | Work done at Contract Rates | 3,743 | | |
| Establishment | 18,686 | | | | |
| Purchase of Materials and Stock | 2,063 | Government Publications | 2,982 | | |
| Contingencies | 3,886 | | | 33,019 | |
| | | | | | 50,344 |

### NORTH-WESTERN PROVINCES.

| | | | | | |
|---|---|---|---|---|---|
| Printing Establishment and Charges: | | | | | |
| Superintending Officers | 1,748 | Official Postage | 949 | | |
| Establishment | 8,507 | Contingencies | 1,127 | | |
| Purchase of Materials and Stock | 2,166 | Work done at Contract Rates | 682 | | |
| Lithography | 461 | | | - - | 15,640 |

### PUNJAB.

| | | | | | |
|---|---|---|---|---|---|
| Printing Establishment and Charges: | | | | | |
| Superintending Officers | 480 | Contingencies | 8,086 | | |
| Establishment | 2,222 | | | | |
| Purchase of Materials and Stock | 122 | Work done at Contract Rates | 3,284 | | |
| Lithography | 3,487 | | | - - | 17,681 |

### MADRAS.

| | | | | | |
|---|---|---|---|---|---|
| Stationery Office at the Presidency | | | | 2,163 | |
| Purchase of Stationery | | | | 10,631 | |
| Printing Establishment and Charges: | | | | | |
| Superintending Officers | 1,431 | Official Postage | 1,880 | | |
| Establishment | 17,167 | Contingencies | 1,170 | | |
| Purchase of Materials and Stock | 6,380 | Work done at Contract Rates | 3,328 | | |
| | | | | 31,356 | |
| | | | | | 44,150 |

### BOMBAY.

| | | | | | |
|---|---|---|---|---|---|
| Stationery Office at the Presidency | | | | 1,557 | |
| Purchase of Stationery | | | | 1,296 | |
| Printing Establishment and Charges: | | | | | |
| Superintending Officers | 1,783 | Contingencies | 4,298 | | |
| Establishment | 17,638 | Work done at Contract Rates | 289 | | |
| Purchase of Materials and Stock | 1,817 | | | 25,825 | |
| | | | | | 28,678 |
| | | | | TOTAL IN INDIA - - - £. | 236,308 |

### IN ENGLAND.

| | | | |
|---|---|---|---|
| Stores for India: For Bengal | | 123,196 | |
| For Madras | | 23,351 | |
| For Bombay | | 35,889 | |
| | | 182,436 | |
| Other payments, as in Home Accounts | | 6,900 | |
| | | | 189,336 |
| | TOTAL STATIONERY AND PRINTING - - - £. | | 425,644 |

## No. 38.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other Foreign Services, for the Year ended 31st March 1878.

| POLITICAL AGENCIES. | £. | £. |
|---|---|---|
| **INDIA—GENERAL AND POLITICAL.** | | |
| Residents and Political Agents, &c., at Foreign Courts: Salaries | 87,972 | |
| Establishments | 35,285 | |
| Mhairwarrah Battalion | 12,992 | |
| Contingent Charges | 26,348 | |
| Durbar Presents and Allowances to Vakeels, &c. | 9,668 | |
| Special Political Charges | 10,000 | |
| Entertainment of Envoys and Chiefs | 6,877 | |
| Imperial Assemblage at Delhi on 1st January 1877 | 4,599 | |
| Public Rejoicings and local Durbars, 1st January 1877 | 2 | |
| Miscellaneous | 14,342 | |
| | | 208,085 |
| **CENTRAL PROVINCES.** | | |
| Durbar Presents | 5 | |
| Imperial Assemblage at Delhi, 1st January 1877 | 152 | |
| Miscellaneous | 468 | |
| | | 625 |
| **BRITISH BURMAH.** | | |
| Political Agents: Salaries | 5,438 | |
| Establishments and Charges | 3,220 | |
| Durbar Presents | 63 | |
| State Prisoners | 2,732 | |
| Expedition to Western China | 626 | |
| Yunan Mission | 78 | |
| Karenese and Hill Tract Expeditions | 444 | |
| Imperial Assemblage at Delhi, 1st January 1877 | 4 | |
| Public Rejoicings and local Durbars, 1st January 1877 | 13 | |
| Miscellaneous | 1,713 | |
| Petty Construction and Repairs | 126 | |
| | | 14,457 |
| **ASSAM.** | | |
| Political Establishments and Contingent Charges | 451 | |
| Durbar Presents | 166 | |
| Imperial Assemblage at Delhi, 1st January 1877 | 33 | |
| Miscellaneous | 3,043 | |
| Petty Construction and Repairs | 17 | |
| | | 3,710 |
| **BENGAL.** | | |
| Political Establishments and Contingent Charges | 63 | |
| Durbar Presents and Allowances to Vakeels, Natives of Rank, &c. | 5,033 | |
| Imperial Assemblage at Delhi, 1st January 1877 | 241 | |
| Public Rejoicings and Local Durbars, 1st January 1877 | 205 | |
| Miscellaneous | 833 | |
| | | 6,375 |
| Carried forward £. | | 233,252 |

No. 38.—ACCOUNT of Charges of Political Agencies and other Foreign Services for the Year ended 31st March 1878—*continued.*

| POLITICAL AGENCIES—*continued.* | £. | £. |
|---|---|---|
| Brought forward | | 233,252 |
| **NORTH WESTERN PROVINCES.** | | |
| Establishment and Contingent Charges | 551 | |
| State Prisoners | 2,667 | |
| Imperial Assemblage at Delhi, 1st January 1877 | 220 | |
| Public Rejoicings and local Durbars, 1st January 1877 | 15 | |
| Sundry Items | 109 | |
| | | 3,562 |
| **PUNJAB.** | | |
| Salaries of Political Agents, &c. | 5,971 | |
| Establishments and Charges | 3,856 | |
| Payments for Guarding Hill Passes | 2,408 | |
| Durbar Presents | 2,295 | |
| Entertainment of Envoys and Chiefs | 4,487 | |
| Mission to Khelat | 1,712 | |
| Allowance to Cabul Refugees | 2,190 | |
| Imperial Assemblage at Delhi, 1st January 1877 | 6,233 | |
| Sundry Items | 27,535 | |
| | | 56,687 |
| **MADRAS.** | | |
| Residents and Agents at Foreign Courts: Salaries | 5,430 | |
| Establishments and Contingent Charges | 4,368 | |
| State Prisoners | 529 | |
| Imperial Assemblage at Delhi, 1st January 1877 | 2,547 | |
| Public Rejoicings and Local Durbars, 1st January 1877 | 259 | |
| Rents, Rates, and Taxes | 48 | |
| | | 13,181 |
| **BOMBAY.** | | |
| Residents and Agents at Foreign Courts: Salaries | 37,391 | |
| Establishments and Contingent Charges | 27,559 | |
| Durbar Presents | 3,084 | |
| Travelling Allowances | 4,962 | |
| Imperial Assemblage at Delhi, 1st January 1877 | 1,090 | |
| Public Rejoicings and Local Durbars, 1st January 1877 | 154 | |
| Sundry Items | 8,694 | |
| Rents, Rates, and Taxes | 175 | |
| | | 83,109 |
| TOTAL IN INDIA £. | | 389,791 |
| **CHARGES IN ENGLAND.** | | |
| Stores for India: | | |
| For Bengal | 235 | |
| Other Payments as in Home Accounts | 78,949 | |
| | | 79,184 |
| TOTAL POLITICAL AGENCIES £. | | 468,975 |

## No. 39.—ACCOUNT of ALLOWANCES and ASSIGNMENTS under TREATIES and ENGAGEMENTS for the Year ended 31st March 1878.

| ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS. | £. | £. |
|---|---|---|
| INDIA—GENERAL AND POLITICAL. | | |
| Pension of Wajid Ali Shah, ex-King of Oudh | 113,500 | |
| Portion of Pension of Maharaja Dhulip Singh, paid in India | 1,200 | |
| Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government | 3,400 | |
| Pensions to the Family of the ex-Rajah of Coorg | 395 | |
| Compensation to Holkar for one-third share of Revenue of Pergunnah Kesha Roy Patan, which was made over to the Boondee State in 1818 | 2,948 | |
| Compensation to Maharaja of Kishengurh for loss of transit duties on Rajputana Railway | 2,000 | |
| Pagoda and Mosque Allowances in Coorg | 3,968 | |
| Pensions exceeding 5,000 rupees but not exceeding 20,000 rupees per annum | 12,191 | |
| Pensions not exceeding 5,000 rupees per annum | 17,675 | |
| Miscellaneous | 5,474 | |
| TOTAL INDIA—GENERAL and POLITICAL £. | | 162,751 |
| OUDH. | | |
| *Territorial and Political Pensions.* | | |
| Nawab Sultan Begum, for life, allowance of former Government continued | 900 | |
| Mohsamood Dowlah Nawab Bahadoor, for life, allowance of former Government continued | 450 | |
| Political Pensions not exceeding 20,000 rupees per annum | 24,702 | |
| Pensions not exceeding 5,000 rupees per annum | 40,119 | |
| Miscellaneous | 3,714 | |
| TOTAL OUDH £. | | 69,885 |
| CENTRAL PROVINCES. | | |
| Sustanik Gond Raja, for life, allowance of late Ruler continued | 10,684 | |
| Janoojee Rao Bhonsla Raja Bahadoor, and the Widows of the late Ruler — Members of the Bhonsla family: the pensions are for life. | 12,000 | |
| Trimbukjee Nana Aeeher Rao — Members of the Bhonsla family: the pensions are for life. | 1,000 | |
| Ishwant Rao Goojur — Members of the Bhonsla family: the pensions are for life. | 3,571 | |
| Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum | 4,796 | |
| Pensions not exceeding 5,000 rupees per annum | 24,411 | |
| TOTAL CENTRAL PROVINCES £. | | 56,462 |
| ASSAM. | | |
| Pensions not exceeding 20,000 rupees per annum | 2,809 | |
| Compensations | 79 | |
| Miscellaneous | 1,952 | |
| TOTAL ASSAM £. | | 4,840 |
| BENGAL. | | |
| *Stipends and Allowances of the Nizamut.* | £. | |
| His Highness the Nawab Nazim's Personal Allowance | 74,820 | |
| Munnee and Bahoo Begum's Establishments | 509 | |
| Syed Azim Ali Khan | 2,842 | |
| Rais-ul-nissa Begum (Widow of Humayoonjah) | 9,982 | |
| Nawab Shamsh-i-Jehan Begum (Consort of Fareedoonjah) | 4,480 | |
| Nawab Mulkzumaneeah Begum (Second Wife of Fareedoonjah) | 4,480 | |
| Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum | 4,376 | |
| Pensions not exceeding 5,000 rupees per annum | 12,568 | |
| Balance of Sicca Rupees, 16 lakhs, transferred to the Nizamut Stipend Fund | 56,610 | |
| | | 170,667 |
| *Other Pensions, &c.* | | |
| Koer Moheput Sing, Son of the late Bhoop Sing | 1,558 | |
| Unno-chutter charges paid in Cuttack | 660 | |
| Compensation to the Bhooteeahs for the resumption of the Dooars in Assam | 5,000 | |
| | | 7,218 |
| Syed Mahammad Mendee, Member of the Purneah family, for life | | 1,254 |
| Sett Kissenchund, head of the family of the late Juggut Sett, for life | | 960 |
| Syed Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpoor family | 1,285 | |
| Syed Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpoor family | 1,285 | |
| | | 2,570 |
| Carried forward £. | 182,669 | 293,938 |

No. 39.—Account of Allowances and Assignments, &c.—*continued.*

| | £. | £. | £. |
|---|---|---|---|
| Brought forward - - - | - - | 182,669 | 293,938 |
| ALLOWANCES AND ASSIGNMENTS, &c.—*continued.* | | | |
| BENGAL—*continued.* | | | |
| *Other Pensions, &c.*—continued. | | | |
| Raja of Sikhim - - - - - - - - - - - - | - - | 1,200 | |
| Raja of Khoordah - - - - - - - - - - - | - - | 2,346 | |
| Pensions not exceeding 5,000 rupees per annum - - - - - | - - | 10,361 | |
| *Salt.* | | | |
| Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them - - - - - - - - | 33,950 | | |
| *Sayer.* | | | |
| Compensations for sundry duties abolished - - - - - - | 3,590 | | |
| Miscellaneous - - - - - - - - - - - - | 679 | | |
| | | 38,219 | |
| TOTAL BENGAL - - - £. | | | 234,795 |
| NORTH WESTERN PROVINCES. | | | |
| *Territorial and Political Pensions.* | | | |
| Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794 - - - - - - | 10,000 | | |
| Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum | 7,456 | | |
| Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life - | 1,680 | | |
| Pensions granted on the resumption of Maafee Tenures under 5,000 rupees per annum - - - - - - - - - - - - - | 3,847 | | |
| Political Pensions not exceeding 5,000 rupees per annum - - - - | 16,929 | | |
| Family of the ex-Rajah of Coorg - - - - - - - - - | 1,080 | | |
| | | 40,992 | |
| *Pensions and Charitable Allowances.* | | | |
| Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum - - - - - - - - - - - - - | 1,806 | | |
| Pensions and Charitable Allowances not exceeding 5,000 rupees per annum | 4,760 | | |
| | | 6,566 | |
| *Sayer Compensation.* | | | |
| Raja Mahendra Singh, granted in perpetuity, 21st August 1840 - - | 2,410 | | |
| Miscellaneous Compensations not exceeding 5,000 rupees per annum - - | 1,359 | | |
| | | 3,769 | |
| TOTAL NORTH WESTERN PROVINCES - - - £. | | | 51,327 |
| PUNJAB. | | | |
| *Territorial and Political Pensions.* | | | |
| Mahomed Akram Khan, Nawab of Umb - - - - - - | 600 | | |
| Raja Ali Bahadoor, Son of Raja Fyztullub Khan - - - - - | 1,000 | | |
| Raja Jeswant Singh - - - - - - - - - - - | 786 | | |
| Agha Saheb, formerly called Mohun Loll, Sir Alexander Burnes' Moonshee, for good service (in addition to 384 *l.* paid in Calcutta) - - - | 400 | | |
| Yar Mahomed Khan, for life - - - - - - - - - | 550 | | |
| Sirdar Sooltan Secunder, for life - - - - - - - - | 600 | | |
| Mirza Ellahee Bux, hereditary, for good service in 1857 - - - - | 955 | | |
| Nawab Shah Newaz Khan, Nawab of Tonk - - - - - - | 2,500 | | |
| Sirdarni Dhurm Koonwar, Widow of a Chief in Cis-Sutlej States - - | 1,000 | | |
| Rani Maidnoo - - - - - - - - - - - - | 729 | | |
| Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures - - - - - - - - - - - - | 20,727 | | |
| Political Pensions not exceeding 5,000 rupees per annum - - - - | 22,095 | | |
| | | 51,942 | |
| Carried forward - - - £. | | 51,942 | 580,060 |

No. 39.—Account of Allowances and Assignments, &c.—*continued.*

| | | £. | £. |
|---|---|---|---|
| Brought forward - - - | | 51,942 | 580,060 |
| ALLOWANCES AND ASSIGNMENTS, &c.—*continued.* | | | |
| PUNJAB—*continued.* | £. | | |
| *Pensions and Charitable Allowances.* | | | |
| Charitable Allowances not exceeding 5,000 rupees per annum - - - | 21,276 | | |
| | | 21,276 | |
| *Sayer Compensation.* | | | |
| Allowances to Rajas and others, in lieu of Customs, Transit Duties, &c., abolished - - - - - - - - - - - - - | 2,637 | | |
| Commutation of Pensions - - - - - - - - - - | 1,002 | | |
| | | 3,639 | |
| TOTAL PUNJAB - - - £. | | | 76,857 |
| MADRAS. | | | |
| Allowances to the Relatives, Servants, &c. of His Highness the late Raja of Tanjore, including Commutation of Pensions, &c. - - - | 27,441 | | |
| Allowances to the Family of the late Raja Pertab Singh - - - - | 1,850 | | |
| | | 29,291 | |
| Allowance to His Highness Zaharud-dowlah Bahadoor, Prince of Arcot - | - - | 6,492 | |
| Stipends to the Family of the late Nawab of Masulipatam - - - | - - | 3,392 | |
| Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal - - | - - | 2,577 | |
| Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices, and Privileges, including Salt Compensations - - | 83,697 | | |
| Pensions and Charitable Allowances - - - - - - - - | 6,132 | | |
| Allowances to Zemindars, Jageerdars, Enamdars, &c. - - - - | 29,518 | | |
| | | 119,347 | |
| Pensions, &c. to the Families and Dependents of the late Nawabs of the Carnatic - - - - - - - - - - - - - | 48,619 | | |
| Stipends, &c. to the family of the late Prince Azim Jah Bahadoor - - | 8,016 | | |
| Commutation of Pensions - - - - - - - - - - | 60 | | |
| | | 56,695 | |
| Stipends to the Family and Dependents of the late Nawab of Kurnal - | - - | 7,142 | |
| Miscellaneous - - - - - - - - - - - - - | - - | 461 | |
| TOTAL MADRAS - - - £. | | | 225,397 |
| BOMBAY. | | | |
| Pensions to the Family and Dependents of the late Nawab of Surat, being the sum assigned by the East India Company for the support of the Daughters of Meer Jaffir Ali | | 10,000 | |
| Rajaram Bhonslay, son of Sagoonabee Saheb - - - - - - - - - - | | 3,000 | |
| Pertab Rao Goojur - - - - - - - - - - - - - - | | 1,100 | |
| Various Pensions and Allowances, exceeding 5,000 rupees, but not exceeding 20,000 rupees, per annum - - - - - - - - - - - - - - | | 11,400 | |
| Pensions not exceeding 5,000 rupees per annum, including Commutations - - - | | 38,362 | |
| Enamdars and Surrunjamdars - - - - - - - - - - - - | | 465,555 | |
| Sayer and Miscellaneous Compensations - - - - - - - - - - | | 12,349 | |
| Sultan Fudil Mahsin of Lahej, for loss of Transit Dues, and other considerations - - | | 1,412 | |
| Allowances, &c. to the ex-Ameers of Sindh, and others - - - - - - - - | | 20,397 | |
| Commutation of fractional parts of Enams - - - - - - - - - - | | 79 | |
| Kristna Rao Wittul - - - - - - - - - - - - - | | 2,202 | |
| Dewasthan * and Wurshasun † Allowances - - - - - - - - - - | | 175,572 | |
| Redemption of Huckdars' Bonds, &c. - - - - - - - - - - - | | 1,284 | |
| TOTAL BOMBAY - - - £. | | | 742,712 |
| TOTAL in INDIA - - - £. | | | 1,625,026 |
| CHARGES IN ENGLAND. | | | |
| Portion of Pension of His Highness Maharaja Dhulip Singh - - - - - - - - - | | | 21,067 |
| TOTAL ALLOWANCES and ASSIGNMENTS out of the REVENUES, &c. - - - £. | | | 1,646,093 |

* Compensation for temple lands resumed.
† Compensation for miscellaneous lands resumed.

## No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1878.

| | £. |
|---|---|
| IN INDIA: | |
| General and Political | 7 |
| Bengal | 2,036 |
| Bombay | 197 |
| | 2,240 |
| IN ENGLAND: | |
| As in Home Accounts | 235,122 |
| TOTAL CIVIL FURLOUGH and ABSENTEE ALLOWANCES £. | 237,362 |

## No. 41.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1878.

| | India, General and Political. | Bengal. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|
| DIRECT CHARGES TO REVENUE. | £. | £. | £. | £. | £. |
| Salaries, Establishments, and Office Contingencies | 5,274 | - | 220,197 | 1,011 | |
| Storage, including Buildings and Repairs | 27 | — | — | — | |
| Charitable Relief | 489 | - | 1,593,064 | 115,885 | |
| Relief Works | - | - | 2,305,446 | 838,248 | |
| Purchase of Grain: | | | | | |
| Purchase | - | - | - | 1,537 | |
| Transport of Grain: | | | | | |
| Railway Carriage | - | - | 35,470 | 94 | |
| Inland Carriage | - | - | | | |
| Miscellaneous | 81 | 2,325 | 296,763 | 12,685 | |
| | 5,871 | 2,325 | 4,450,940 | 969,460 | |
| RECEIPTS. | | | | | |
| Sale Proceeds of Grain: | | | | | |
| Rice and other Grains | - | - | 87,269 | 1,916 | |
| Miscellaneous | - | 1,923 | - | 2,398 | |
| | — | 1,923 | 87,269 | 4,314 | |
| Net Famine Charges in India | 5,871 | 402 | 4,363,671 | 965,146 | 5,335,090 |
| CHARGES IN ENGLAND. | | | | | |
| Stores for India:—Tools for use on Famine Relief Works in Madras | | | | 7,089 | |
| Other Charges, as in Home Accounts | | | | 3,596 | |
| | | | | | 10,685 |
| TOTAL FAMINE RELIEF £. | | | | | 5,345,775 |

## No. 42.—ACCOUNT of PROVINCIAL SERVICES for the Year ended 31st March 1878.

| | RECEIPTS. | | | TOTAL. | CHARGES. | | Provincial Surpluses. | Provincial Deficits. |
|---|---|---|---|---|---|---|---|---|
| | Opening Balance. | Allotments from Imperial Revenues. | Income. | | Charges. | Closing Balance. | Increase of Balance. | Decrease of Balance. |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| India | — | 44,268 | 3,678 | 47,946 | 47,946 | — | — | — |
| Oudh | 43,033 | 193,922 | 208,175 | 445,130 | 445,130 | — | — | 43,033 |
| Central Provinces | 77,978 | 192,545 | 340,081 | 610,604 | 526,094 | 84,510 | 6,532 | — |
| British Burmah | 12,121 | 300,000 | 102,000 | 414,121 | 342,216 | 71,905 | 59,784 | — |
| Assam | 11,697 | 167,600 | 10,519 | 189,816 | 174,552 | 15,264 | 3,567 | — |
| Bengal | 28,846 | 485,480 | 2,691,103 | 3,205,429 | 3,086,046 | 119,383 | 90,537 | — |
| North Western Provinces | 45,949 | 668,032 | 1,281,169 | 1,995,150 | 1,973,262 | 21,888 | — | 24,061 |
| Punjab | 13,189 | 646,297 | 575,222 | 1,234,708 | 1,234,708 | — | — | 13,189 |
| Madras | — | 808,300 | 131,319 | 939,619 | 913,005 | 26,614 | 26,614 | — |
| Bombay | — | 1,555,076 | 1,744,361 | 3,299,437 | 3,239,437 | 60,000 | 60,000 | — |
| TOTAL £. | 232,813 | 5,061,520 | 7,087,627 | 12,381,960 | 11,982,396 | 399,564 | 247,034 | 80,283 |

## No. 43.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1878.

### ARMY RECEIPTS.

| Number of Corresponding Grants. | | For Details, *see* Page | Government of India. | Madras. | Bombay. | Total India. | England. | Total India and England. |
|---|---|---|---|---|---|---|---|---|
| | EFFECTIVE SERVICES. | | £. | £. | £. | £. | £. | £. |
| 1 | Army and Garrison Staff | 89 | 35 | 60 | 1 | 96 | - | 96 |
| 3 | Regimental Pay, Allowances, and Charges | 89 | 1,985 | 11,470 | 3,972 | 17,427 | 408 | 17,835 |
| 4 | Commissariat Establishments, Supplies, and Services | 89 | 288,114 | 77,340 | 72,679 | 438,133 | 56 | 438,189 |
| 5 | Stud and Remount Establishments, Supplies, and Services | 89 | 6,864 | 4,672 | 1,636 | 13,172 | - | 13,172 |
| 6 | Clothing Establishments, Supplies, and Services | 89 | 43,642 | 14,374 | 11,052 | 69,068 | 9,188 | 78,256 |
| 7 | Barrack Establishments, Supplies, and Services | 90 | 324 | 1,448 | 1,981 | 3,753 | - | 3,753 |
| 8 | Administration of Martial Law | 90 | 225 | 556 | 431 | 1,212 | - | 1,212 |
| 9 | Medical Establishments, Supplies, and Services | 90 | 40,751 | 22,342 | 20,960 | 84,053 | - | 84,053 |
| 10 | Ordnance Establishments, Stores, and Camp Equipage | 90 | 37,225 | 22,232 | 20,841 | 80,298 | 4,684 | 84,982 |
| 12 | Education | 90 | 886 | 194 | 47 | 1,127 | - | 1,127 |
| 13 | Sea Transport Charges | 91 | 281 | 538 | 23,417 | 24,236 | 37,564 | 61,800 |
| 14 | Miscellaneous Services | 91 | 29,986 | 18,730 | 10,521 | 59,237 | 6,688 | 65,925 |
| | NON-EFFECTIVE SERVICES. | | | | | | | |
| 17 | Retired Officers | 91 | - | - | - | - | 122 | 122 |
| 18 | Military Pensions | 91 | 150 | 1,394 | 8 | 1,552 | - | 1,552 |
| 19 | Widows' Pensions and Compassionate Allowances | 91 | 9,216 | 3,428 | 4,008 | 16,652 | 1,255 | 17,907 |
| | TOTAL ARMY RECEIPTS £. | | 459,684 | 178,778 | 171,554 | 810,016 | 59,965 | 869,981 |

# ARMY CHARGES.

| Number of Grants. | | For Details, *see* Page | Government of India. | Madras. | Bombay. | Total India. | ENGLAND. | | Total India and England. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Stores. | Other Charges. | |
| | **EFFECTIVE SERVICES.** | | £. | £. | £. | £. | £. | £. | £. |
| 1 | Army and Garrison Staff | 92 | 266,597 | 117,760 | 124,243 | 508,600 | - - | - - | 508,600 |
| 2 | Administrative Staff | 92 | 95,495 | 42,840 | 49,582 | 187,917 | - - | - - | 187,917 |
| 3 | Regimental Pay, Allowances, and Charges | 93 | 3,799,709 | 1,504,890 | 1,304,606 | 6,609,205 | - - | 844,063 | 7,453,268 |
| 4 | Commissariat Establishments, Supplies, and Services | 94 | 1,462,910 | 451,135 | 359,975 | 2,274,020 | 190,437 | - - | 2,464,457 |
| 5 | Stud and Remount Establishments, Supplies, and Services | 94 | 114,068 | 47,956 | 11,588 | 173,612 | - - | 22,860 | 196,472 |
| 6 | Clothing Establishments, Supplies, and Services | 95 | 62,541 | 23,218 | 21,935 | 107,694 | 357,272 | - - | 464,966 |
| 7 | Barrack Establishments, Supplies, and Services | 95 | 180,045 | 54,722 | 54,818 | 239,585 | - - | - - | 239,585 |
| 8 | Administration of Martial Law | 95 | 15,618 | 9,944 | 6,668 | 32,230 | - - | - - | 32,230 |
| 9 | Medical Establishments, Supplies, and Services | 95 | 233,247 | 108,579 | 91,767 | 433,593 | 51,690 | 12,854 | 498,137 |
| 10 | Ordnance Establishments, Stores, and Camp Equipage | 96 | 279,062 | 107,957 | 142,134 | 529,153 | 555,062 | 1,956 | 1,086,171 |
| 11 | Ecclesiastical | 96 | 17,708 | 6,679 | 6,415 | 30,802 | - - | - - | 30,802 |
| 12 | Education | 96 | 24,233 | 13,536 | 4,887 | 42,656 | - - | 3,038 | 45,694 |
| 13 | Sea Transport Charges | 97 | 9,819 | 13,821 | 21,989 | 45,629 | - - | 261,410 | 307,039 |
| 14 | Miscellaneous Services | 97 | 85,191 | 238,610 | 151,350 | 475,151 | - - | 77 | 475,228 |
| 15 | Volunteer Corps | 97 | 14,401 | 1,663 | 5,072 | 21,136 | - - | - - | 21,136 |
| | **NON-EFFECTIVE SERVICES.** | | | | | | | | |
| 16 | Rewards for Military Services | 97 | 7,496 | 3,314 | 3,020 | 13,830 | - - | 217 | 14,047 |
| 17 | Retired Officers | 98 | 9,901 | 6,825 | 1,025 | 17,751 | - - | 1,031,541 | 1,049,292 |
| 18 | Military Pensions | 98 | 245,990 | 225,895 | 100,552 | 572,437 | - - | 648,841 | 1,221,278 |
| 19 | Widows' Pensions and Compassionate Allowances | 98 | 6,743 | 8,598 | 3,181 | 18,522 | - - | 1,033 | 19,555 |
| 20 | Superannuation Pensions and Gratuities | 98 | 11,226 | 5,681 | 8,081 | 24,988 | - - | 298,899 | 323,887 |
| | TOTAL ARMY CHARGES | £. | 6,892,000 | 2,993,623 | 2,472,888 | 12,358,511 | 1,154,461 | 3,126,789 | 16,639,761 |
| | | | | | | | 4,281,250 | | |

## No. 44.—DETAILED ACCOUNT of ARMY RECEIPTS, for the Year ended 31st March 1878.

| HEADS OF RECEIPTS. | Government of India. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|
| **RECEIPTS UNDER GRANT 1.** | | | | |
| ARMY AND GARRISON STAFF. | £. | £. | £. | £. |
| Recoveries for Books and Instruments for Garrison Instruction | 35 | 60 | 1 | 96 |
| **RECEIPTS UNDER GRANT 3.** | | | | |
| REGIMENTAL PAY, ALLOWANCES, AND CHARGES. | | | | |
| Discharge Purchase Money | 476 | 198 | 179 | 853 |
| Unclaimed Balances of Deserters and others | 44 | 47 | 99 | 190 |
| Hutting Money | - | 2,611 | - | 2,611 |
| Miscellaneous | 1,465 | 8,614 | 3,694 | 13,773 |
| TOTAL in INDIA £. | 1,985 | 11,470 | 3,972 | 17,427 |
| IN ENGLAND: | | | | |
| Discharge Purchase Money | | | 88 | |
| Refunds of Over-payments in previous years in respect of Furlough Pay of Officers of British Regiments serving in India, and of Officers of the Indian Service | | | 320 | |
| | | | | 408 |
| **RECEIPTS UNDER GRANT 4.** | | | TOTAL £. | 17,835 |
| COMMISSARIAT ESTABLISHMENTS, SUPPLIES AND SERVICES. | | | | |
| Sale of Commissariat Provisions and Stores | 68,949 | 1,990 | 3,464 | 74,403 |
| Malt Liquor | 174,487 | 52,621 | 52,879 | 279,987 |
| Rum and Arrack | 35,795 | 11,964 | 12,745 | 60,504 |
| Commissariat Cattle | 1,491 | 368 | 809 | 2,668 |
| Miscellaneous | 4,120 | 7,803 | 1,927 | 13,850 |
| Value of Stores and Cattle, &c., issued to other Departments | 2,888 | 2,594 | 855 | 6,337 |
| Hissar Cattle Farm | 384 | - | - | 384 |
| TOTAL in INDIA £. | 288,114 | 77,340 | 72,679 | 438,133 |
| IN ENGLAND: | | | | |
| Refund of Over-payment in the year 1876–77 in respect of Freight of Malt Liquor | | | | 56 |
| | | | TOTAL £. | 438,189 |
| **RECEIPTS UNDER GRANT 5.** | | | | |
| STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES. | | | | |
| Sale of Stud Cattle | 2,395 | - | - | 2,395 |
| Sale of Regimental Cart Horses | 1,856 | 1,983 | 427 | 4,266 |
| Sale of Chargers selected by Officers | 2,138 | 1,307 | 1,090 | 4,535 |
| Surplus Remounts | - | 91 | - | 91 |
| Rent of Lands | - | 137 | - | 137 |
| Miscellaneous | 171 | 1,154 | 119 | 1,444 |
| Value of Stores, &c., supplied to other Departments | 304 | - | - | 304 |
| TOTAL £. | 6,864 | 4,672 | 1,636 | 13,172 |
| **RECEIPTS UNDER GRANT 6.** | | | | |
| CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES. | | | | |
| Clothing, &c. | 15,313 | 5,254 | 4,833 | 25,400 |
| Necessaries | 27,926 | 6,500 | 6,159 | 40,585 |
| Hyderabad Contingent | - | 2,522 | - | 2,522 |
| Miscellaneous | 21 | 11 | 60 | 92 |
| Value of Stores issued to other Departments | 382 | 87 | - | 469 |
| TOTAL in INDIA £. | 43,642 | 14,374 | 11,052 | 69,068 |
| IN ENGLAND: | | | | |
| Value of Clothing and Necessaries in possession of Regiments on their transfer from the Indian to the British Establishment, and proceeds of Sales of Unserviceable Clothing Stores | | | 9,176 | |
| Refund of Over-payments in previous years in respect of Stores for India | | | 12 | |
| | | | | 9,188 |
| | | | TOTAL £. | 78,256 |

No. 44.—Detailed Account of Army Receipts, for the Year ended 31st March 1878—*continued.*

| HEADS OF RECEIPTS. | Government of India. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|
| **RECEIPTS UNDER GRANT 7.** | | | | |
| BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES. | £. | £. | £. | £. |
| Barrack and Hospital Furniture, Bedding, &c. | 315 | 409 | 1,382 | 2,106 |
| Recoveries for Damaged or deficient Barrack and Hospital Furniture, Utensils, &c. | 1 | 93 | 396 | 490 |
| Miscellaneous | 2 | 939 | 11 | 952 |
| Value of Stores issued to other Departments | 6 | 7 | 192 | 205 |
| TOTAL £. | 324 | 1,448 | 1,981 | 3,753 |
| **RECEIPTS UNDER GRANT 8.** | | | | |
| ADMINISTRATION OF MARTIAL LAW. | | | | |
| Receipts from Regimental and Garrison Prison Funds | 225 | 507 | 431 | 1,163 |
| Miscellaneous | - | 49 | - | 49 |
| TOTAL £. | 225 | 556 | 431 | 1,212 |
| **RECEIPTS UNDER GRANT 9.** | | | | |
| MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES. | | | | |
| Sale of Medical Stores | 5,683 | 472 | 6,712 | 12,867 |
| Stoppages for Men in Hospital | - | 100 | 116 | 216 |
| Hyderabad Contingent | - | 260 | - | 260 |
| Miscellaneous | 394 | 733 | 185 | 1,312 |
| Value of Stores issued to other Departments | 34,674 | 20,777 | 13,947 | 69,398 |
| TOTAL £. | 40,751 | 22,342 | 20,960 | 84,053 |
| **RECEIPTS UNDER GRANT 10.** | | | | |
| ORDNANCE ESTABLISHMENTS, STORES AND CAMP EQUIPAGE. | | | | |
| Sale of Ordnance Stores and Camp Equipage | 28,210 | 8,937 | 14,244 | 51,391 |
| Work executed in Manufacturing Departments | - | 76 | 500 | 576 |
| Hyderabad Contingent | - | 7,376 | - | 7,376 |
| Miscellaneous | 1,589 | 259 | 979 | 2,827 |
| Value of Stores issued to other Departments | 7,426 | 5,584 | 5,118 | 18,128 |
| TOTAL in INDIA £. | 37,225 | 22,232 | 20,841 | 80,298 |
| IN ENGLAND: | | | | |
| Value of Accoutrements, &c., in possession of Regiments on their Transfer from the Indian to the British Establishment; Proceeds of Sales of Unserviceable Ordnance Stores, &c. | | | 4,626 | |
| Refund of Over-payment in the year 1875–76 in respect of Stores for India | | | 58 | |
| | | | | 4,684 |
| TOTAL £. | | | | 84,982 |
| **RECEIPTS UNDER GRANT 12.** | | | | |
| EDUCATION. | | | | |
| Receipts for Damaged Library Books | 53 | 138 | - | 191 |
| Receipts from Schools, &c. | 367 | 30 | 43 | 440 |
| Miscellaneous | 466 | 26 | 4 | 496 |
| TOTAL £. | 886 | 194 | 47 | 1,127 |

No. 44.—Detailed Account of Army Receipts, for the Year ended 31st March 1878—*continued.*

| HEADS OF RECEIPTS. | Government of India. | Madras. | Bombay. | Total. |
|---|---|---|---|---|
| **RECEIPTS UNDER GRANT 13.** | £. | £. | £. | £. |
| Sea Transport Charges. | | | | |
| Table Money | 281 | 439 | 501 | 1,221 |
| Passage Money | - | 99 | 273 | 372 |
| Recoveries of Table Money, &c., in the Indian Troop Ships | - | - | 22,643 | 22,643 |
| Total in India £. | 281 | 538 | 23,417 | 24,236 |
| In England: | | | | |
| Indian Troop Service: | | | | |
| Receipts from the Admiralty, Retrenchments on account of Messing, &c. | | | | 37,257 |
| Passage of Officers and Troops: | | | | |
| Recoveries on account of Passage, Messing, &c. | | | | 307 |
| Total £. | | | | 61,800 |
| **RECEIPTS UNDER GRANT 14.** | | | | |
| Miscellaneous Services. | | | | |
| Fines and Forfeitures of Contractors and others | 3,382 | 6,673 | 821 | 10,876 |
| Gain by Exchange Transactions | 19,800 | 8,720 | 8,417 | 36,937 |
| Fines and Penalties | 403 | 126 | - | 529 |
| Fees on Commissions of Warrant and Native Commissioned Officers | 158 | 97 | 36 | 291 |
| Miscellaneous | 6,243 | 3,114 | 1,247 | 10,604 |
| Total in India £. | 29,986 | 18,730 | 10,521 | 59,237 |
| In England: | | | | |
| Value of Surplus Indian War Medals sent to the Mint to be melted | | | | 6,688 |
| Total £. | | | | 65,925 |
| **RECEIPTS UNDER GRANT 17.** | | | | |
| Retired Officers. | | | | |
| In England: | | | | |
| Refund of Over-payment in the year 1876-77, in respect of Retired Pay of Officers of the Indian Service | | | | 122 |
| **RECEIPTS UNDER GRANT 18.** | | | | |
| Military Pensions. | | | | |
| Recoveries from the Estates of deceased Pensioners | - | 223 | - | 223 |
| Contributions from Officers employed in the Native States | 150 | - | - | 150 |
| Miscellaneous | - | 1,171 | 8 | 1,179 |
| Total £. | 150 | 1,394 | 8 | 1,552 |
| **RECEIPTS UNDER GRANT 19.** | | | | |
| Widows' Pensions and Compassionate Allowances. | | | | |
| Indian Service Family Pension Fund | 9,216 | 3,428 | 3,965 | 16,609 |
| Miscellaneous (Artillery Charitable Fund) | - | - | 43 | 43 |
| Total in India £. | 9,216 | 3,428 | 4,008 | 16,652 |
| In England: | | | | |
| Indian Service Family Pension Fund | | | | 1,255 |
| Total £. | | | | 17,907 |
| **TOTAL RECEIPTS, MILITARY DEPARTMENT.** | | | | |
| In India | 459,684 | 178,778 | 171,554 | 810,016 |
| In England | - | - | - | 59,965 |
| £. | | | | 869,981 |

## No. 45.—DETAILED ACCOUNT of ARMY CHARGES, for the Year ended 31st March 1878.

| HEADS OF EXPENDITURE. | Government of India. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|
| **GRANT 1.** | £. | £. | £. | £. |
| ARMY AND GARRISON STAFF. | | | | |
| Commander in Chief | 20,992 | 11,450 | 11,111 | 43,553 |
| Adjutant General's Department | 26,956 | 11,547 | 11,928 | 50,431 |
| Quartermaster General's Department | 33,108 | 16,263 | 18,318 | 67,689 |
| Artillery Inspection | 4,305 | - | - | 4,305 |
| Musketry Inspection | 13,084 | 3,613 | 3,988 | 20,685 |
| Gymnastic Instruction | 1,775 | - | 1,142 | 2,917 |
| Garrison Instruction | 17,327 | 5,361 | 4,186 | 26,874 |
| Divisional and Brigade Staff | 80,991 | 43,974 | 44,654 | 169,619 |
| Garrison and Station Staff | 27,278 | 11,820 | 6,024 | 45,122 |
| Hill Sanitaria | 27,408 | 6,487 | 11,075 | 44,970 |
| Miscellaneous Depôts | - | 5,239 | 7,253 | 12,492 |
| Staff of Local Forces | 6,204 | - | - | 6,204 |
| Bazar Establishment | 4,491 | 236 | 900 | 5,627 |
| Staff, Miscellaneous | 435 | - | - | 435 |
| Station Conservancy | 2,243 | 1,770 | 3,664 | 7,677 |
| TOTAL £. | 266,597 | 117,760 | 124,243 | 508,600 |
| **GRANT 2.** | | | | |
| ADMINISTRATIVE STAFF. | | | | |
| Military Department, Account Branch | 11,570 | - | - | 11,570 |
| Personal Staff of Governor General, Governors, and Lieutenant Governors | 10,998 | 3,201 | 3,879 | 18,078 |
| Controller's Office | 8,662 | 4,596 | 5,657 | 18,915 |
| Military Accountant's Office | 7,385 | 4,061 | 5,110 | 16,556 |
| Pay Department | 15,346 | 7,250 | 8,279 | 30,875 |
| Commissariat and Stud Examiner's Office | 11,519 | 6,388 | 7,144 | 25,051 |
| Medical Examiner's Office | 3,725 | 2,244 | 2,321 | 8,290 |
| Ordnance, Barrack, and Clothing Examiner's Office | 7,323 | 3,838 | 4,118 | 15,279 |
| Fund Accounts' Office | 2,400 | 1,377 | 980 | 4,757 |
| Circle and Pension Pay Offices | 16,559 | 9,885 | 12,094 | 38,538 |
| Assistants on Probation | 8 | - | - | 8 |
| TOTAL £. | 95,495 | 42,840 | 49,582 | 187,917 |

No. 45.—Detailed Account of Army Charges, for the Year ended 31st March 1878—*continued.*

| HEADS OF EXPENDITURE. | Government of India. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|
| **GRANT 3.** | £. | £. | £. | £. |
| REGIMENTAL PAY, ALLOWANCES, AND CHARGES. | | | | |
| *European Army.* | | | | |
| Royal Artillery | 487,372 | 197,498 | 171,644 | 856,514 |
| Cavalry | 196,040 | 68,407 | 31,044 | 295,491 |
| Royal Engineers | 7,104 | —242 | 851 | 7,713 |
| Infantry | 1,158,542 | 319,959 | 315,913 | 1,794,414 |
| Invalid and Veteran Establishment | 6,697 | 15,552 | 1,558 | 23,807 |
| Staff Corps | 26,996 | 20,639 | 9,241 | 56,876 |
| General List, Cavalry | 3,286 | 3,117 | 1,895 | 8,298 |
| General List, Infantry | 25,093 | 2,767 | 5,525 | 33,385 |
| Unattached Officers | 1,968 | 498 | 616 | 3,082 |
| General Officers unemployed | 2,322 | 2,195 | - - | 4,517 |
| Colonels' Allowances | 8,963 | 5,949 | 4,646 | 19,558 |
| Bounty Money | 9,967 | 3,558 | 3,214 | 16,739 |
| Hutting Money | 779 | 14 | 14 | 807 |
| Marching Batta | 1,164 | - - | 39 | 1,203 |
| Miscellaneous | 3,668 | 956 | 3,278 | 7,902 |
| £. | 1,939,961 | 640,867 | 549,478 | 3,130,306 |
| IN ENGLAND: | | | | |
| Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry | - - | - - | - - | 500,000 |
| Furlough Allowances of Officers of the Indian Service | - - | - - | - - | 203,443 |
| Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery | - - | - - | - - | 121,999 |
| Advances to Regiments proceeding to India | - - | - - | - - | 8,861 |
| Pay and Allowances during Voyage of Regiments returning from India | - - | - - | - - | 9,760 |
| TOTAL EUROPEAN ARMY £. | - - | - - | - - | 3,974,369 |
| *Native Army.* | | | | |
| Artillery | 19,281 | - - | 6,224 | 25,505 |
| Body Guard | 5,596 | 4,025 | 4,922 | 14,543 |
| Cavalry | 692,756 | 74,160 | 197,811 | 964,727 |
| Sappers and Miners | 42,652 | 39,546 | 21,987 | 104,185 |
| Infantry | 1,049,234 | 722,480 | 499,317 | 2,271,031 |
| Hutting Money | 1,871 | 5,839 | 3,794 | 11,504 |
| Marching Batta | 2,239 | 563 | 913 | 3,715 |
| Miscellaneous | 1,460 | 1,920 | 2,733 | 5,213 |
| Kit Money to Recruits | 11,380 | 5,026 | 4,212 | 20,618 |
| Annual Grant-in-Aid of Half-Mounting | 33,279 | 11,364 | 13,215 | 57,858 |
| TOTAL NATIVE ARMY £. | 1,859,748 | 864,023 | 755,128 | 3,478,899 |
| TOTAL India | 3,799,709 | 1,504,890 | 1,304,606 | 6,609,205 |
| TOTAL England | - - | - - | - - | 844,063 |
| £. | | | | 7,453,268 |

No. 45.—Detailed Account of Army Charges, for the Year ended 31st March 1878—*continued.*

| HEADS OF EXPENDITURE. | Government of India. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|
| GRANT 4. | | | | |
| COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES. | £. | £. | £. | £. |
| *Establishment.* | | | | |
| Supervising Staff | 16,210 | 8,251 | 7,358 | 31,819 |
| Executive Establishment | 93,887 | 39,245 | 37,944 | 171,076 |
| Subordinate Establishment | 105,045 | 44,139 | 28,093 | 177,277 |
| Manufacturing Establishment and Charges | 4,123 | - - | - - | 4,123 |
| Khedda Establishment and Charges | 11,518 | - - | - - | 11,518 |
| Hissar Cattle Farm | 10,025 | - - | - - | 10,025 |
| *Supplies.* | | | | |
| Provisions for Europeans | 349,556 | 98,057 | 111,577 | 559,190 |
| Provisions for Natives | 31,975 | 20,391 | 13,036 | 65,402 |
| Compensation to Natives for Dearness of Provisions | 54,361 | 2,811 | 3,500 | 60,672 |
| Compensation to Native Cavalry for Dearness of Forage | 13,021 | - - | - - | 13,021 |
| Purchase of Reserve Stock | 43,730 | 56,330 | 523 | 100,583 |
| Malt Liquor | 96,539 | - - | 25 | 96,564 |
| Rum and Arrack | 16,920 | 1,989 | 7,882 | 26,791 |
| Contingent Expenses | 3,851 | 3,133 | 884 | 7,868 |
| *Services.* | | | | |
| Purchase of Live Stock | 11,625 | 3,395 | 2,148 | 17,168 |
| Feed of Cattle | 84,188 | 50,293 | 33,367 | 167,848 |
| Hire of Transport | 190,495 | 6,674 | 14,366 | 211,535 |
| Inland Water Charges | 7,792 | 7,380 | 3,805 | 18,977 |
| Railway Charges | 217,824 | 51,467 | 36,583 | 305,874 |
| Feed of Horses | 64,718 | 45,765 | 30,728 | 141,211 |
| Regimental Equipments and Camp Contingencies | 7,170 | 886 | 131 | 8,187 |
| Cattle Gear, Implements, and Store-room Furniture | 18,909 | 4,287 | 4,161 | 27,357 |
| Freight Charges of Stores from England | 2,504 | 2,640 | 1,949 | 7,093 |
| Freight Charges of Stores from Port to Port | - - | - - | 564 | 564 |
| Miscellaneous | 6,924 | 4,002 | 21,301 | 32,227 |
| TOTAL, INDIA £. | 1,462,910 | 451,135 | 359,925 | 2,273,970 |
| Add,—Freight of Stores conveyed for the Military Department by Indian Telegraph Steamer "Amberwitch" during 1877–78 | - - | - - | 50 | 50 |
| TOTAL £. | 1,462,910 | 451,135 | 359,975 | 2,274,020 |
| IN ENGLAND: | | | | |
| Stores for India: | | | | |
| Malt Liquor | 62,959 | 55,593 | 46,270 | 190,437 |
| Commissariat | 12,035 | 6,875 | 6,705 | |
| TOTAL £. | 1,537,904 | 513,603 | 412,950 | 2,464,457 |
| GRANT 5. | | | | |
| STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES. | | | | |
| Establishments | 29,302 | 8,503 | 2,050 | 39,855 |
| Purchase of Cattle and Remounts | 56,966 | 27,020 | 8,291 | 92,277 |
| Feed of Cattle and Remounts | 15,336 | 9,298 | 309 | 24,943 |
| Miscellaneous | 12,464 | 3,135 | 938 | 16,537 |
| TOTAL, INDIA £. | 114,068 | 47,956 | 11,588 | 173,612 |
| IN ENGLAND: | | | | |
| Purchase of Stallions | - - | - - | - - | 22,860 |
| TOTAL £. | - - | - - | - - | 196,472 |

No. 45.—Detailed Account of Army Charges, for the Year ended 31st March 1878—*continued.*

| HEADS OF EXPENDITURE. | Government of India. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|
| **GRANT 6.** | £. | £. | £. | £. |
| CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES. | | | | |
| Clothing Depôt, Presidency | 6,331 | 4,334 | 4,914 | 15,579 |
| Supplies and Services at the Agency | 12,951 | 6,695 | 4,640 | 24,286 |
| Supplies and Services Regimentally | 6,320 | 1,486 | 1,099 | 8,905 |
| Compensation in lieu of Clothing | 24,239 | 6,346 | 7,190 | 37,775 |
| Allowance for Wicker Helmets | 12,700 | 4,357 | 4,092 | 21,149 |
| TOTAL, INDIA £. | 62,541 | 23,218 | 21,935 | 107,694 |
| IN ENGLAND: | | | | |
| Clothing for European and Native Troops | 216,742 | 78,413 | 62,117 | 357,272 |
| TOTAL £. | 279,283 | 101,631 | 84,052 | 464,966 |
| **GRANT 7.** | | | | |
| BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES. | | | | |
| Executive Establishments | - - | 5,501 | 7,364 | 12,865 |
| Subordinate Establishments | 43,053 | 18,940 | 11,494 | 73,487 |
| Barrack Furniture | - - | 3,778 | 14,293 | 18,071 |
| Barrack Bedding | 18,948 | 4,997 | 4,252 | 28,197 |
| Lighting Charges | 42,622 | 11,800 | 8,189 | 62,611 |
| Miscellaneous | 25,422 | 9,706 | 9,226 | 44,354 |
| TOTAL £. | 130,045 | 54,722 | 54,818 | 239,585 |
| **GRANT 8.** | | | | |
| ADMINISTRATION OF MARTIAL LAW. | | | | |
| Judge Advocate General's Department, Head Quarters | 6,571 | 3,012 | 2,710 | 12,293 |
| Judge Advocate General's Department, Districts | 7,829 | 6,702 | 2,871 | 17,402 |
| Miscellaneous | 1,218 | 230 | 1,087 | 2,535 |
| TOTAL £. | 15,618 | 9,944 | 6,668 | 32,230 |
| **GRANT 9.** | | | | |
| MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES. | | | | |
| Office of Surgeon General (Indian Service) | 7,896 | 5,811 | 4,462 | 18,169 |
| District Medical Establishment (Indian Service) | 47,273 | 33,387 | 19,216 | 99,876 |
| Veterinary Establishment | - - | - - | 629 | 629 |
| Medical Store Depôts | 10,653 | 3,635 | 4,875 | 19,163 |
| Office of Surgeon General (British Service) | 9,449 | 4,771 | 4,851 | 19,071 |
| District Medical Establishment (British Service) | 60,453 | 19,064 | 22,787 | 102,304 |
| General Hospitals | - - | - - | 1,133 | 1,133 |
| Station Hospitals | 1,164 | 7,697 | 2,801 | 11,662 |
| Miscellaneous | 7,436 | 923 | 4,131 | 12,490 |
| Supplies | 88,923 | 33,291 | 26,882 | 149,096 |
| TOTAL, INDIA £. | 233,247 | 108,579 | 91,767 | 433,593 |
| IN ENGLAND: | | | | |
| Cost of Education and Pay of Surgeons at Netley, and their Allowances on Appointment, &c. | - - | - - | - - | 12,854 |
| Stores | 28,571 | 12,057 | 11,062 | 51,690 |
| TOTAL £. | - - | - - | - - | 498,137 |

No. 45.—Detailed Account of Army Charges, for the Year ended 31st March 1878—*continued.*

| HEADS OF EXPENDITURE. | Government of India. | Madras. | Bombay. | Total. |
|---|---|---|---|---|
| **GRANT 10.** | £. | £. | £. | £. |
| Ordnance Establishments, Stores, and Camp Equipage: | | | | |
| Office of Inspector General | 10,898 | 7,139 | 5,597 | 23,634 |
| Arsenals, Magazines, and Depôts | 58,274 | 36,510 | 49,503 | 144,287 |
| Manufacturing Establishments | 69,683 | 20,086 | 29,459 | 119,228 |
| Camp Equipage Department | - | 5,181 | 4,810 | 9,991 |
| Harbour Defences | - | - | 926 | 926 |
| Miscellaneous | 4,258 | - | - | 4,258 |
| Local Supplies of Stores for Arsenals, Magazines, and Depôts | 34,057 | 7,732 | 24,099 | 65,888 |
| Local Supplies of Stores to Manufacturing Establishments | 44,881 | 2,267 | 9,036 | 56,184 |
| Purchase of Timber | - | 7,739 | 4,531 | 12,270 |
| Repair of Saddlery | 702 | 356 | 98 | 1,156 |
| Provision of Saddlery for Native Cavalry | - | 1,956 | - | 1,956 |
| Value of Freight of Coals from England | - | 1,683 | 1,715 | 3,398 |
| Freight and Charges of Stores from Port to Port | 86 | 2,872 | 1,821 | 4,779 |
| Freight and Charges of Stores from England | 3,234 | 829 | 1,082 | 5,145 |
| Miscellaneous | 3,904 | 3,234 | 895 | 8,033 |
| Purchase and Repair of Camp Equipage | 38,948 | 5,220 | 6,787 | 50,955 |
| Cost of Gymnastic Stores and Apparatus | 99 | - | 11 | 110 |
| Army Signalling and Telegraph Stores | 518 | 3 | 1 | 522 |
| Purchase of Line Gear, &c. | 9,520 | 5,150 | 1,763 | 16,433 |
| Total, India £. | 279,062 | 107,957 | 142,134 | 529,153 |
| In England: | | | | |
| Pay and Expenses of Military Officers on Special Duty, and of Conductors of Ordnance studying at Woolwich; Pay, and Travelling Expenses of Artizans for Gun Factory and Gunpowder Works in India, &c. | - | - | - | 1,275 |
| Freight from India of unserviceable Military Stores | - | - | - | 681 |
| Stores for India | 260,274 | 133,286 | 161,502 | 555,062 |
| Total £. | - | - | - | 1,086,171 |
| **GRANT 11.** | | | | |
| Ecclesiastical:* | | | | |
| Chaplains to the Army (Presbyterian) | 1,402 | - | - | 1,402 |
| Chaplains to the Army (Roman Catholic) | 16,306 | 6,679 | 6,415 | 29,400 |
| Total £. | 17,708 | 6,679 | 6,415 | 30,802 |
| **GRANT 12.** | | | | |
| Education: | | | | |
| Army Schools (European) | 3,913 | 3,284 | 1,758 | 8,955 |
| Army Schools (Native) | 1,064 | - | - | 1,064 |
| Lawrence Military Asylum | 15,159 | - | 1,240 | 16,399 |
| Kidderpore Lower Orphan School | 1,220 | - | - | 1,220 |
| Cantonment Schools | - | 17 | - | 17 |
| Donations, &c. to Educational Institutions | 2,877 | 10,008 | 1,889 | 14,774 |
| Military Normal School | - | 227 | - | 227 |
| Total, India £. | 24,233 | 13,536 | 4,887 | 42,656 |
| In England: | | | | |
| Expenses of Indian Cadets at Woolwich, and their Outfit Allowance on completion of their Studies at Sandhurst | - | - | - | 1,767 |
| Expenses incurred by Officers acquiring scientific knowledge | - | - | - | 799 |
| Contribution towards the Maintenance of School of Music at Kneller Hall for the Year 1876–77 | - | - | - | 472 |
| Total £. | - | - | - | 45,694 |

* Charges for Chaplains not attached to particular regiments are borne upon the Civil Expenditure.

No. 45.—Detailed Account of Army Charges, for the Year ended 31st March 1878—*continued.*

| HEADS OF EXPENDITURE. | Government of India. | Madras. | Bombay. | Total. |
|---|---|---|---|---|
| **GRANT 13.** | £. | £. | £. | £. |
| Sea Transport Charges: | | | | |
| Sea Transport Charges, viz.: Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India | 6,754 | 12,591 | 10,964 | 30,309 |
| Medical Comforts, &c. to Troops proceeding to Sea | 3,065 | 1,230 | 1,367 | 5,662 |
| Indian Troop Service | - - | - - | 9,658 | 9,658 |
| Total, India £. | 9,819 | 13,821 | 21,989 | 45,629 |
| In England: | | | | |
| Sea Transport Charges | - - | - - | - - | 4,610 |
| Indian Troop Service | - - | - - | - - | 256,800 |
| Total £. | - - | - - | - - | 307,039 |
| **GRANT 14.** | | | | |
| Miscellaneous: | | | | |
| Torpedo Committee | 680 | - - | - - | 680 |
| Miscellaneous Services | 84,511 | 238,610 | 151,350 | 474,471 |
| Total, India £. | 85,191 | 238,610 | 151,350 | 475,151 |
| In England: | | | | |
| One-third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said | - - | - - | - - | 77 |
| Total £. | - - | - - | - - | 475,228 |
| **GRANT 15.** | | | | |
| Volunteer Corps: | | | | |
| Staff Allowances to Officers | 3,991 | 569 | 1,612 | 6,172 |
| Staff Allowances to Non-Commissioned Officers | 3,885 | 95 | 2,118 | 6,098 |
| Capitation Grants | 6,525 | 999 | 1,342 | 8,866 |
| Total £. | 14,401 | 1,663 | 5,072 | 21,136 |
| **GRANT 16.** | | | | |
| Rewards for Military Services: | | | | |
| Good Service Pensions | 391 | 398 | 200 | 989 |
| Victoria Cross | 15 | 10 | - - | 25 |
| Annuities for Meritorious Services | 110 | 214 | 37 | 361 |
| Gratuities for Meritorious Services | 82 | 270 | 122 | 474 |
| Order of British India | 4,634 | 2,358 | 2,483 | 9,475 |
| Order of Merit | 2,264 | 64 | 178 | 2,506 |
| Total, India £. | 7,496 | 3,314 | 3,020 | 13,830 |
| In England: | | | | |
| Cost of Medals | - - | - - | - - | 217 |
| Total £. | - - | - - | - - | 14,047 |

No. 45.—Detailed Account of Army Charges, for the Year ended 31st March 1878—*continued.*

| HEADS OF EXPENDITURE. | Government of India. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|
| **GRANT 17.** | | | | |
| RETIRED OFFICERS: | £. | £. | £. | £. |
| Retired Officers | 8,269 | 4,822 | 1,025 | 14,116 |
| Capitalized value of Colonels' Allowances | 1,632 | 2,003 | - - | 3,635 |
| TOTAL, INDIA £. | 9,901 | 6,825 | 1,025 | 17,751 |
| IN ENGLAND: | | | | |
| Retired Pay of Officers of the Indian Service, including Colonels' Allowances | - - | - - | - - | 1,031,541 |
| TOTAL £. | - - | - - | - - | 1,049,292 |
| **GRANT 18.** | | | | |
| MILITARY PENSIONS: | | | | |
| Pensions to Europeans | 19,026 | 22,268 | 9,037 | 50,331 |
| Pensions to Natives | 226,964 | 203,627 | 91,515 | 522,106 |
| TOTAL, INDIA £. | 245,990 | 225,895 | 100,552 | 572,437 |
| IN ENGLAND: | | | | |
| Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c. of Her Majesty's British Forces serving or having served in India | - - | - - | - - | 648,841 |
| TOTAL £. | - - | - - | - - | 1,221,278 |
| **GRANT 19.** | | | | |
| WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES: | | | | |
| Widows' Pensions | 5,522 | 8,454 | 3,133 | 17,109 |
| Compassionate Allowances | 915 | 86 | - | 1,001 |
| Indian Service Family Pension Fund | 306 | 58 | 48 | 412 |
| TOTAL, INDIA £. | 6,743 | 8,598 | 3,181 | 18,522 |
| IN ENGLAND: | | | | |
| Indian Service Family Pension Fund | - - | - - | - - | 1,033 |
| TOTAL £. | - - | - - | - - | 19,555 |
| **GRANT 20.** | | | | |
| SUPERANNUATION PENSIONS AND GRATUITIES: | | | | |
| Superannuation Pensions | 10,516 | 5,604 | 6,653 | 22,773 |
| Gratuities | 92 | 77 | 512 | 681 |
| Compassionate Allowances | 618 | - - | 916 | 1,534 |
| TOTAL, INDIA £. | 11,226 | 5,681 | 8,081 | 24,988 |
| IN ENGLAND: | | | | |
| Lord Clive's Fund: Pensions, &c. | - - | - - | - - | 114,917 |
| The capitalized value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated Value of their prospective claims to the Colonel's Allowance | - - | - - | - - | 83,982 |
| The Imperial Government on account of the capitalized value, from 1st April 1874, of the proportion chargeable to Indian Revenues, of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army | - - | - - | - - | 100,000 |
| TOTAL £. | - - | - - | - - | 323,887 |
| TOTAL EXPENDITURE, MILITARY DEPARTMENT— | | | | |
| In India | 6,892,000 | 2,993,623 | 2,472,888 | 12,358,511 |
| In England | - - | - - | - - | 4,281,250 |
| | | | £. | 16,639,761 |

No. 46.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1877–78.

| | Bengal. | | | Madras. | | | Bombay. | | | Total. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers. | Non-Commissioned Officers and Privates. | Total. | Officers. | Non-Commissioned Officers and Privates. | Total. | Officers. | Non-Commissioned Officers and Privates. | Total. | Officers. | Non-Commissioned Officers and Privates. | Total. |
| EUROPEAN ARMY. | *No.* | *No.* | *No.* | *No.* | *No.* | *No.* | *No.* | *No.* | *No.* | *No.* | *No.* | *No.* |
| Royal Artillery | 337 | 6,542 | 6,879 | 144 | 2,667 | 2,811 | 129 | 2,420 | 2,549 | 610 | 11,629 | 12,239 |
| Cavalry | 168 | 2,730 | 2,898 | 56 | 910 | 966 | 28 | 455 | 483 | 252 | 4,095 | 4,347 |
| Royal Engineers | 232 | - - | 232 | 57 | - - | 57 | 68 | - - | 68 | 357 | - - | 357 |
| Infantry | 1,056 | 28,364 | 29,420 | 297 | 7,974 | 8,271 | 297 | 7,974 | 8,271 | 1,650 | 44,312 | 45,962 |
| Invalid and Veteran Establishment | 15 | 15 | 30 | 19 | 105 | 124 | 11 | - - | 11 | 45 | 120 | 165 |
| Staff Corps | 589* | - - | 589 | 373* | - - | 373 | 259* | - - | 259 | 1,221 | - - | 1,221 |
| General List, Cavalry | 42* | - - | 42 | 32* | - - | 32 | 13* | - - | 13 | 87 | - - | 87 |
| General List, Infantry | 121* | - - | 121 | 59* | - - | 59 | 26* | - - | 26 | 206 | - - | 206 |
| Unattached Officers | 8 | - - | 8 | 2 | - - | 2 | 2 | - - | 2 | 12 | - - | 12 |
| General Officers unemployed | 64 | - - | 64 | 38 | - - | 38 | 28 | - - | 28 | 130 | - - | 130 |
| TOTAL, EUROPEAN ARMY | 2,632 | 37,651 | 40,283 | 1,077 | 11,656 | 12,733 | 861 | 10,849 | 11,710 | 4,570 | 60,156 | 64,726 |
| NATIVE ARMY. | European Officers and Non-Commissioned Officers. | Native Commissioned and Non-Commissioned Officers and Privates. | Total. | European Officers and Non-Commissioned Officers. | Native Commissioned and Non-Commissioned Officers and Privates. | Total. | European Officers and Non-Commissioned Officers. | Native Commissioned and Non-Commissioned Officers and Privates. | Total. | European Officers and Non-Commissioned Officers. | Native Commissioned and Non-Commissioned Officers and Privates. | Total. |
| Artillery | 13 | 735 | 748 | - | - - | - - | 5 | 148 | 153 | 18 | 883 | 901 |
| Body Guard | 2 | 120 | 122 | 5 | 3 | 8 | 1 | 71 | 72 | 8 | 194 | 202 |
| Cavalry | 211 | 12,805 | 13,016 | 35 | 1,708 | 1,743 | 57 | 3,530 | 3,587 | 303 | 18,043 | 18,346 |
| Sappers and Miners | 81 | 1,160 | 1,241 | 94 | 1,367 | 1,461 | 45 | 492 | 537 | 220 | 3,019 | 3,239 |
| Infantry | 508 | 48,298 | 48,806 | 320 | 30,761 | 31,081 | 240 | 22,056 | 22,296 | 1,068 | 101,115 | 102,183 |
| TOTAL, NATIVE ARMY | 815 | 63,118 | 63,933 | 454 | 33,839 | 34,293 | 348 | 26,297 | 26,645 | 1,617 | 123,254 | 124,871 |
| TOTAL, EUROPEAN AND NATIVE ARMY | 3,447 | 100,769 | 104,216 | 1,531 | 45,495 | 47,026 | 1,209 | 37,146 | 38,355 | 6,187 | 183,410 | 189,597 |

* Exclusive of officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

## No. 47.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS on PUBLIC WORKS, for the Year ended 31st March 1878.

| | General and Political. | | | | | | | | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Grand Trunk Road. | Madras. | Bombay. | Grand Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Inspector General of Military Works. | Simla Imperial Circle. | Central India. | Coorg. | Hyderabad. | Port Blair. | Rajpootana. | Buildings under Quetta Agency. | | | | | | | | | | | |
| IMPERIAL BUILDINGS AND ROADS. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Military: | | | | | | | | | | | | | | | | | | | |
| New buildings | 224,807 | – | 33,859 | 462 | 39,511 | 2,482 | 15,852 | 13,180 | – | 27,816 | 15,456 | 3,705 | 1,184 | 7,411 | 9,710 | – | 30,590 | 75,753 | 501,778 |
| Repairs | 245,759 | – | 8,184 | 330 | 6,197 | 204 | 7,325 | – | – | 8,092 | 10,440 | 1,966 | 2,114 | 1,312 | 7,176 | – | 24,040 | 47,195 | 370,334 |
| Establishment | 164,535 | – | 13,188 | 163 | 11,692 | 2,223 | 6,535 | 1,635 | – | 8,977 | 5,956 | 1,418 | 824 | 1,697 | 4,222 | – | 15,312 | 31,441 | 269,818 |
| Tools and plant | 7,953 | – | 397 | 24 | 552 | 887 | 101 | 484 | – | —77 | 81 | 83 | 144 | 130 | 900 | – | 1,518 | 2,050 | 15,227 |
| Profit and loss | 28 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 1 | 29 |
| Suspense | —42,814 | – | —11,881 | – | —3,314 | —285 | 5 | 167 | – | —176 | —2,544 | – | – | – | – | – | —1,126 | —1,818 | —63,786 |
| £. | 600,268 | – | 43,747 | 979 | 54,638 | 5,511 | 29,818 | 15,466 | – | 44,632 | 29,389 | 7,172 | 4,266 | 10,550 | 22,008 | – | 70,334 | 154,622 | 1,093,400 |
| Barrack furniture, including repairs and establishment | 59,211 | – | 43 | – | – | – | – | – | – | 803 | – | 95 | – | 23 | 354 | – | – | – | 60,529 |
| £. | 659,479 | – | 43,790 | 979 | 54,638 | 5,511 | 29,818 | 15,466 | – | 45,435 | 29,389 | 7,267 | 4,266 | 10,573 | 22,362 | – | 70,334 | 154,622 | 1,153,929 |
| OTHER SERVICES. | | | | | | | | | | | | | | | | | | | |
| Civil Buildings: | | | | | | | | | | | | | | | | | | | |
| New works | 8,841 | 25,935 | 3,364 | 418 | 2,248 | 3,849 | 6,371 | 6,534 | 864 | 1,299 | 890 | 1,250 | 17,389 | 9,366 | 3,092 | – | 2,688 | 11,217 | 105,615 |
| Repairs | 7,293 | 1,270 | 1,604 | 48 | 695 | 674 | 1,786 | – | 455 | 156 | 517 | 192 | 11,765 | 3,832 | 1,812 | – | 889 | 3,738 | 36,726 |
| Communications: | | | | | | | | | | | | | | | | | | | |
| New works | – | – | 15,269 | 6,578 | – | – | 952 | 57 | – | – | – | – | – | – | – | – | – | – | 22,856 |
| Repairs | – | – | 26,934 | 3,550 | – | – | 7,988 | – | – | – | – | – | – | – | – | —625 | – | – | 37,847 |
| Miscellaneous Public Improvements: | | | | | | | | | | | | | | | | | | | |
| New works | – | – | 3,022 | – | – | – | 27 | – | – | – | – | – | 188 | —2,900 | 24,978 | – | 13 | 5,281 | 31,209 |
| Repairs | – | – | – | – | – | – | – | – | – | – | 247 | – | 739 | – | – | – | 10 | 2,364 | 3,360 |
| Establishment | – | – | 7,126 | 14,945 | 3,016 | 180 | 1,036 | 10,068 | 1,026 | 330 | 363 | 380 | 357 | 10,194 | 21,993 | 2,535 | 883 | 1,613 | 6,165 | 82,210 |
| Tools and plant | – | – | 742 | 832 | 166 | – | 143 | 154 | – | 20 | 30 | – | 27 | 986 | 193 | 227 | – | 172 | 402 | 4,094 |

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Profit and loss | — | — | — | 1 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | 1 |
| Suspense | — | — | —412 | —211 | —932 | — | — | —1,871 | — | — | — | — | — | —270 | —33 | — | — | —3,180 | 69 | —6,840 |
| Coal operations | — | — | — | — | — | — | — | — | — | — | 14,829 | — | — | — | — | — | — | — | — | 14,829 |
| £. | 16,134 | 37,683 | 62,738 | 12,844 | 3,123 | 5,729 | 25,448 | 7,617 | 1,669 | 16,677 | 2,034 | 1,826 | 40,991 | 33,051 | 32,644 | 258 | 2,205 | 29,236 | 331,907 |
| TOTAL, BUILDINGS AND ROADS — In England | 177 | — | 3 | — | — | — | — | — | — | 835 | 6 | — | 315 | 266 | — | — | 6,624 | 456 | 8,682 |
| TOTAL, BUILDINGS AND ROADS — „ India | 675,436 | 37,683 | 106,525 | 13,823 | 57,761 | 11,240 | 55,266 | 23,083 | 1,669 | 61,277 | 31,417 | 9,093 | 44,942 | 43,358 | 55,006 | 258 | 65,915 | 183,402 | 1,477,154 |
| TOTAL £. | 675,613 | 37,683 | 106,528 | 13,823 | 57,761 | 11,240 | 55,266 | 23,083 | 1,669 | 62,112 | 31,423 | 9,093 | 45,257 | 43,624 | 55,006 | 258 | 72,539 | 183,858 | 1,485,836 |
| **AGRICULTURAL WORKS.** | | | | | | | | | | | | | | | | | | | |
| **Works for which Capital and Revenue Accounts are kept:** | | | | | | | | | | | | | | | | | | | |
| Capital Outlay: | | | | | | | | | | | | | | | | | | | |
| New works | — | — | — | — | — | — | 4,756 | — | — | — | 17,151 | — | 298 | 6,312 | 1,601 | — | 2,557 | 89,781 | 122,456 |
| Repairs | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | 17 | 17 |
| Establishment | — | — | — | — | — | — | 1,189 | — | — | — | 3,945 | — | 5,024 | 2,073 | 119 | — | 3,576 | 15,363 | 31,289 |
| Tools and plant | — | — | — | — | — | — | 70 | — | — | — | 203 | — | —769 | — | 3 | — | 2,866 | 6,449 | 8,822 |
| Profit and loss | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Suspense | — | — | — | — | — | — | 11 | — | — | — | 114 | — | —1,019 | 614 | 38 | — | 511 | — | 269 |
| £. | — | — | — | — | — | — | 6,026 | — | — | — | 21,413 | — | 3,534 | 8,999 | 1,761 | — | 9,510 | 111,610 | 162,853 |
| Less, Receipts on Capital Account | — | — | — | — | — | — | 2 | — | — | — | 30 | — | 71 | 108 | 9 | — | 765 | 66 | 1,051 |
| £. | — | — | — | — | — | — | 6,024 | — | — | — | 21,383 | — | 3,463 | 8,891 | 1,752 | — | 8,745 | 111,544 | 161,802 |
| *Revenue Outlay:* | | | | | | | | | | | | | | | | | | | |
| New works | — | — | — | — | — | — | 409 | — | — | — | 82 | — | — | — | 3,342 | — | 526 | 319 | 4,678 |
| Repairs | — | — | — | — | — | — | 2,767 | — | — | — | 4,043 | — | — | — | 16,584 | — | 4,125 | 29,687 | 57,206 |
| Establishment | — | — | — | — | — | — | 3,810 | — | — | — | 949 | — | — | — | 19,353 | — | 1,693 | 10,091 | 35,896 |
| Tools and Plant | — | — | — | — | — | — | 62 | — | — | — | 48 | — | — | — | 334 | — | 117 | 141 | 702 |
| Profit and Loss | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | 8 | 8 |
| Suspense | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Revenue refunded | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| £. | — | — | — | — | — | — | 7,048 | — | — | — | 5,122 | — | — | — | 39,613 | — | 6,461 | 40,246 | 98,490 |
| Carried forward £. | — | — | — | — | — | — | 13,072 | — | — | — | 26,505 | — | 3,463 | 8,891 | 41,365 | — | 15,206 | 151,790 | 260,292 |

No. 47.—ABSTRACT ACCOUNT of Ordinary Expenditure from Imperial and Provincial Funds on Public Works, forthe Year ended 31st March 1878—*continued.*

| | General and Political. | | | | | | | | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Grand Trunk Road. | Madras. | Bombay. | Grand Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Inspector General of Military Works. | Simla Imperial Circle. | Central India. | Coorg. | Hyderabad. | Port Blair. | Rajpootana. | Buildings under Quetta Agency. | | | | | | | | | | | |
| AGRICULTURAL WORKS—*cont^d.* | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Brought forward | – | – | – | – | – | – | 13,072 | – | – | – | 26,505 | – | 3,463 | 8,891 | 41,365 | – | 15,206 | 151,790 | 260,292 |
| Works for which Capital and Revenue Accounts are not kept: | | | | | | | | | | | | | | | | | | | |
| New works | – | – | – | – | – | – | 60 | – | – | – | 284 | – | 2,299 | 707 | 4,000 | – | 22,806 | 27,978 | 58,134 |
| Repairs | – | – | – | 20 | – | – | 5 | – | – | – | – | – | 28,185 | 487 | – | – | 114,423 | 30,397 | 173,517 |
| Establishment | – | – | – | – | – | – | 16 | – | – | – | 65 | – | 16,961 | 105 | 1,000 | – | 113,604 | 39,936 | 171,687 |
| Tools and plant | – | – | – | – | – | – | 10 | – | – | – | – | – | 587 | —73 | – | – | 5,515 | 2,748 | 8,787 |
| Profit and loss | – | – | – | – | – | – | – | – | – | – | – | – | 11 | – | – | – | 4 | – | 15 |
| Suspense | – | – | – | – | – | – | – | – | – | – | – | – | 142 | – | – | – | 11 | —875 | —722 |
| £. | – | – | – | 20 | – | – | 91 | – | – | – | 349 | – | 48,185 | 1,226 | 5,000 | – | 256,363 | 100,184 | 411,418 |
| TOTAL AGRICULTURAL WORKS - £. | – | – | – | 20 | – | – | 13,163 | – | – | – | 26,854 | – | 51,648 | 10,117 | 46,365 | – | 271,569 | 251,974 | 671,710 |
| IRRIGATION: | | | | | | | | | | | | | | | | | | | |
| Capital Outlay from Ordinary Funds on Productive Public Works: | | | | | | | | | | | | | | | | | | | |
| New works | – | – | – | – | – | – | – | – | – | – | – | – | —1 | 1,662 | 823 | – | 3,893 | 16,189 | 22,566 |
| Repairs | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Establishment | – | – | – | – | – | – | – | – | – | – | – | – | – | 397 | 206 | – | 1,109 | 2,982 | 4,694 |
| Tools and plant | – | – | – | – | – | – | – | – | – | – | – | – | – | 1,155 | – | – | 368 | 534 | 2,057 |
| Profit and loss | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Suspense | – | – | – | – | – | – | – | – | – | – | – | – | – | —554 | —434 | – | —2,448 | – | —3,436 |
| | – | – | – | – | – | – | – | – | – | – | – | – | —1 | 2,660 | 595 | – | 2,922 | 19,705 | 25,881 |
| Less, Receipts on Capital Account | – | – | – | – | – | – | – | – | – | – | – | – | – | —52 | 1,845 | – | 9 | 8 | 1,810 |
| TOTAL IRRIGATION - £. | – | – | – | – | – | – | – | – | – | – | – | – | —1 | 2,712 | —1,250 | – | 2,913 | 19,697 | 24,071 |

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Total Agricultural and Irrigation - In India | - - | - | - | 20 | - | - | 13,163 | - | - | - - | 26,854 | - | 51,647 | 12,829 | 45,060 | - | 273,498 | 271,620 | 694,691 |
| Total Agricultural and Irrigation - In England | - - | - | - | - | - | - | - | - | - | - - | - | - | - | - - | 55 | - | 984 | 51 | 1,090 |
| Total - - - £. | - - | - | - | 20 | - | - | 13,163 | - | - | - - | 26,854 | - | 51,647 | 12,829 | 45,115 | - | 274,482 | 271,671 | 695,781 |
| State Railways Capital, Ordinary - (For details *see* Account No. 76, page 170). | - - | - | 656 | - | - | - | - | - | - | - - | 4,865 | - | 5,592 | - - | 12,970 | - | 27,110 | 5,875 | 57,068 |
| Total Imperial India - £. | 675,436 | 37,683 | 107,181 | 13,843 | 57,761 | 11,240 | 68,429 | 23,083 | 1,669 | 61,277 | 63,136 | 9,093 | 102,181 | 56,187 | 113,036 | 258 | 366,523 | 460,897 | 2,228,913 |
| Provincial Service Expenditure: | | | | | | | | | | | | | | | | | | | |
| Buildings and roads, as per Account, No. 49, page 105 - | - - | - | 17 | - | - | - | 20 | - | 59,957 | 104,859 | 92,286 | 71,219 | 251,235 | 254,400 | 193,924 | - | 612,352 | 675,247 | 2,315,516 |
| Agricultural, as per Account, No. 58, page 124 - - | - - | - | - | - | - | - | - | - | - | - - | - | - | - | 30,322 | - | - | - | - | 30,322 |
| State Railways, as per Account, No. 76, page 170 - - | - - | - | - | - | - | - | - | - | - | - - | - | - | 5,672 | 3,649 | - | - | - | - | 9,321 |
| | — | - | 17 | - | - | - | 20 | - | 59,957 | 104,859 | 92,286 | 71,219 | 256,907 | 288,371 | 193,924 | - | 612,352 | 675,247 | 2,355,159 |
| *Deduct*,—Charges included in the Totals shown under "Famine Relief," as per Account, No. 41, page 85 - - - - - - | - - | - | - | - | - | - | - | - | - | - - | - | - | - | - - | - | - | 419,181 | 584,316 | 1,003,491 |
| Total Provincial - £. | - - | - | 17 | - | - | - | 20 | - | 59,957 | 104,859 | 92,286 | 71,219 | 256,907 | 288,371 | 193,924 | - | 193,171 | 90,937 | 1,351,668 |
| *Deduct*,—Charges incurred on account of the Telegraph Department by Bombay Public Works Department - - - - - | - - | - | - | - | - | - | - | - | - | - - | - | - | - | - - | - | - | - | —949 | —949 |
| Grand Total Charges in India - - - £. | 675,436 | 37,683 | 107,198 | 13,843 | 57,761 | 11,240 | 68,449 | 23,083 | 61,626 | 166,136 | 155,422 | 80,312 | 359,088 | 344,558 | 306,960 | 258 | 559,694 | 550,885 | 3,579,632 |
| | £. 994,693. | | | | | | | | | | | | | | £. 307,218. | | | | |

Add,—Expenditure in England, as per Home Accounts, viz.:—

| | £. | £. | £. | |
|---|---|---|---|---|
| Royal Indian Engineering College - - - - - -

## No 48.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE on PRODUCTIVE PUBLIC WORKS, for the Year ended 31st March 1878.

### IRRIGATION.

| | Provincial. | | | Imperial. | | | | Grand Total. |
|---|---|---|---|---|---|---|---|---|
| | Bengal. | North Western Provinces. | Total. | Punjab. | Madras. | Bombay. | Total. | |
| Working Expenses and Maintenance: | £. | £. | £. | £. | £. | £. | £. | £. |
| New Works | 4 | 159 | 163 | 1,891 | 2,039 | 96 | 4,026 | 4,189 |
| Repairs | 46,985 | 42,823 | 89,808 | 39,344 | 35,859 | 21,449 | 96,652 | 186,460 |
| Establishment | 21,599 | 67,630 | 89,229 | 54,051 | 19,210 | 7,175 | 80,436 | 169,665 |
| Tools and Plant | 1,617 | 2,638 | 4,255 | 1,194 | 4,254 | 277 | 5,725 | 9,980 |
| Profit and Loss | — | — | — | — | — | — | — | — |
| Suspense | - - | - - | - - | - - | - - | *—66* | *—66* | *—66* |
| Revenue Refunded | 81 | 412 | 493 | - - | - - | - - | - - | 493 |
| Total in India £. | 70,286 | 113,662 | 183,948 | 96,480 | 61,362 | 28,931 | 186,773 | 370,721 |
| Add,—Expenditure in England not brought to Account | 126 | - - | 126 | - - | - - | - - | - - | 126 |
| Total £. | 70,412 | 113,662 | 184,074 | 96,480 | 61,362 | 28,931 | 186,773 | 370,847 |
| Interest Chargeable to Capital Account | - - | - - | - - | - - | - - | - - | - - | 101,742 |
| Interest Chargeable to Revenue Account | - - | - - | - - | - - | - - | - - | - - | 300,444 |
| Grand Total £. | | | | | | | | 773,033 |

### STATE RAILWAYS.

| | Provincial. | | | | | Imperial. | | | | | | | Grand Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Calcutta and South-Eastern. | Nulhattee. | Tirhoot. | Northern Bengal. | Total. | Rajpootana. | Holkar and Neemuch. | Sindia. | Wardah Valley. | Punjab Northern. | Rangoon and Irrawaddy Valley. | Total. | |
| Working Expenses and Maintenance: | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Maintenance | 2,543 | 3,933 | 3,272 | 728 | 10,476 | 47,052 | 8,018 | 440 | 1,021 | 24,795 | 14,628 | 95,954 | 106,430 |
| Working Expenses | 6,931 | 5,162 | 20,412 | 15,813 | 48,318 | 144,272 | 32,183 | 1,858 | 6,022 | 45,029 | 50,908 | 280,272 | 328,590 |
| Suspense | *—1,248* | *—363* | *—113* | *—139* | *—1,863* | *—6,493* | *—882* | *—161* | - - | 675 | *—5,542* | *—12,403* | *—14,266* |
| Total £. | 8,226 | 8,732 | 23,571 | 16,402 | 56,931 | 184,831 | 39,319 | 2,137 | 7,043 | 70,499 | 59,994 | 363,823 | 420,754 |
| | | | | | | £. 226,287 | | | | | | | |
| Interest Chargeable: | | | | | | | | | | | | | |
| Capital Account | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 210,854 |
| Revenue Account | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 454,900 |
| Grand Total £. | | | | | | | | | | | | | 1,086,508 |

## No. 49.—ABSTRACT ACCOUNT of EXPENDITURE from PROVINCIAL SERVICES on PUBLIC WORKS for the Year ended 31st March 1878.

| PUBLIC WORKS DEPARTMENT. | Government of India. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Civil Buildings: | | | | | | | | | | | |
| New Works | – | 20,708 | 14,619 | 16,580 | 16,830 | 41,188 | 59,936 | 9,933 | 48,134 | 86,461 | 314,389 |
| Repairs | – | 5,092 | 7,389 | 6,306 | 4,257 | 28,042 | 29,877 | 21,364 | 14,346 | 28,799 | 145,472 |
| TOTAL £. | – | 25,800 | 22,008 | 22,886 | 21,087 | 69,230 | 89,813 | 31,297 | 62,480 | 115,260 | 459,861 |
| Communications: | | | | | | | | | | | |
| New Works | – | 12,130 | 37,381 | 18,409 | 5,782 | 10,926 | 51,242 | 9,937 | 314,433 | 289,115 | 749,355 |
| Repairs | – | 15,779 | 22,014 | 23,088 | 18,022 | 69,706 | 56,282 | 100,198 | 41,939 | 116,572 | 463,600 |
| TOTAL £. | – | 27,909 | 59,395 | 41,497 | 23,804 | 80,632 | 107,524 | 110,135 | 356,372 | 405,687 | 1,212,955 |
| *Miscellaneous Public Improvements:* | | | | | | | | | | | |
| New Works | – | 408 | 815 | 406 | 123 | 6,319 | 2,445 | *—8,072* | 3,012 | 29,100 | 34,556 |
| Repairs | – | – | 194 | 234 | 2 | 23 | 68 | 3,422 | 10,098 | 2,056 | 16,097 |
| TOTAL £. | – | 408 | 1,009 | 640 | 125 | 6,342 | 2,513 | *—4,650* | 13,110 | 31,156 | 50,653 |
| Total Works and Repairs | – | 54,117 | 82,412 | 65,023 | 45,016 | 156,204 | 199,850 | 136,782 | 431,962 | 552,103 | 1,723,469 |
| Establishment | – | 15,145 | 22,842 | 29,088 | 24,436 | 80,297 | 43,846 | 57,671 | 127,951 | 101,950 | 503,226 |
| Tools and Plant | – | 1,625 | 998 | 981 | 2,278 | 1,306 | 4,620 | 755 | 31,538 | 12,846 | 56,947 |
| Profit and Loss | – | – | – | – | 71 | 35 | – | 4 | 267 | 38 | 415 |
| Suspense | – | *—10,881* | *—1,740* | *—2,879* | *—582* | 13,393 | – | *—1,552* | 17,113 | *—3,203* | 9,669 |
| TOTAL PUBLIC WORKS DEPARTMENT £. | – | 60,006 | 104,512 | 92,213 | 71,219 | 251,235 | 248,316 | 193,660 | 608,831 | 663,734 | 2,293,726 |
| CIVIL DEPARTMENT. | | | | | | | | | | | |
| Minor and Petty Charges by Civil Officers for Works, Repairs, Establishments, &c. | 37 | 32 | 347 | 73 | – | – | – | 264 | – | 158 | 911 |
| Extra Charges due to Famine Works | – | – | – | – | – | – | 6,084 | – | – | – | 6,084 |
| Contribution from Local Funds to District Public Works Funds. | – | – | – | – | – | – | – | – | – | 11,355 | 11,355 |
| Expenditure incurred by, and accounted for in, the Public Works Department during 1876-77, but adjusted by the Civil Department during 1877-78. | – | – | – | – | – | – | – | – | 4,118 | – | 4,118 |
| Expenditure incurred by the Public Works Department and accounted for during 1877-78, but unadjusted at the close of the year. | – | *—81* | – | – | – | – | – | – | *—597* | – | *—678* |
| TOTAL CIVIL DEPARTMENT £. | 37 | *—49* | 347 | 73 | – | – | 6,084 | 264 | 3,521 | 11,513 | 21,790 |
| GRAND TOTAL £. | 37 | 59,957 | 104,859 | 92,286 | 71,219 | 251,235 | 254,400 | 193,924 | 612,352 | 675,247 | 2,315,516 |

*Note.*—Of the Total Expenditure shown in this Account the sums of 419,181 *l.* under Madras, and 584,310 *l.* under Bombay, have been recorded in Account, No. 41, under the Head "Famine Relief," being Expenditure forced upon the Provincial Governments in excess of the Revenue, in consequence of the Famine, and therefore borne by the Imperial Government.

# No. 50.– ABSTRACT ACCOUNT of Receipts under the Head Public Works

GENERAL AND POLITICAL

| | Inspector General of Military Works. | | | Central India. | | | Coorg. | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Military. | Other Services. | Total. | Military. | Other Services. | Total. | Military. | Other Services. | Total. | |
| Imperial. | £. | £. | £. | £. | £. | £. | £. | £. | £. | |
| Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction | 6,562 | – | 6,562 | 210 | 811 | 1,021 | 234 | – | 234 | 1 |
| Rents of buildings, the returns from which are not expected to yield any interest on cost of construction | 2,566 | – | 2,566 | 260 | 21 | 281 | – | 56 | 56 | 2 |
| Recoveries of rents of buildings hired for the occupation of military subordinates | 506 | – | 506 | 127 | – | 127 | – | – | – | 3 |
| Casual rents of buildings | 1,360 | – | 1,360 | – | 175 | 175 | – | – | – | 4 |
| Sales of buildings | 259 | – | 259 | – | 200 | 200 | – | – | – | 5 |
| Sales of barrack furniture | 1,048 | – | 1,048 | – | – | – | – | – | – | 6 |
| Sales of tools and plant | 372 | – | 372 | 26 | 57 | 83 | – | 30 | 30 | 7 |
| Sales of produce | 53 | 4 | 57 | – | 7 | 7 | – | – | – | 8 |
| Sales of old materials | 783 | – | 783 | 8 | 6 | 14 | – | – | – | 9 |
| Value of materials received from old buildings | 432 | – | 432 | 252 | – | 252 | – | 37 | 37 | 10 |
| Exchange | – | 6 | 6 | – | 14 | 14 | – | – | – | 11 |
| Recoveries of deferred fees from the students of the Royal Indian Engineering College | – | – | – | – | 120 | 120 | – | 121 | 121 | 12 |
| Receipts from self-supporting workshops | – | – | – | – | – | – | – | – | – | 13 |
| Receipts from Roorkee College | – | – | – | – | – | – | – | – | – | 14 |
| Unclaimed deposits | 35 | – | 35 | – | 1 | 1 | – | – | – | 15 |
| Fines, refunds, and miscellaneous | 497 | 178 | 675 | 2 | 82 | 84 | – | 15 | 15 | 16 |
| Recoveries of barrack damages | 1,849 | – | 1,849 | 87 | – | 87 | – | – | – | 17 |
| Receipts from collieries | – | – | – | – | – | – | – | – | – | 18 |
| | 16,322 | 188 | 16,510 | 972 | 1,494 | 2,466 | 234 | 259 | 493 | 19 |
| *Add*,—Provincial Service Receipts, as per Account, No. 54 | – | – | – | – | 14 | 14 | – | 10 | 10 | 20 |
| Receipts from Agricultural Works, as per Account, No. 53 | – | – | – | – | – | – | – | – | – | 21 |
| Total £. | 16,322 | 188 | 16,510 | 972 | 1,508 | 2,480 | 234 | 269 | 503 | 22 |
| | | | | | | | | | *27,021 | |

| | British Burmah. | | | Assam. | | | Bengal. | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Military. | Other Services. | Total. | Military. | Other Services. | Total. | Military. | Other Services. | Total. | |
| Imperial. | £. | £. | £. | £. | £. | £. | £. | £. | £. | |
| Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction | – | – | – | – | – | – | – | – | – | 23 |
| Rents of buildings, the returns from which are not expected to yield any interest on cost of construction | 191 | – | 191 | 101 | – | 101 | 406 | 313 | 719 | 24 |
| Recoveries of rents of buildings hired for the occupation of military subordinates | 12 | – | 12 | – | – | – | – | – | – | 25 |
| Casual rents of buildings | 23 | – | 23 | – | – | – | – | 114 | 114 | 26 |
| Sales of buildings | 31 | – | 31 | – | – | – | – | – | – | 27 |
| Sales of barrack furniture | 4 | – | 4 | – | – | – | – | – | – | 28 |
| Sales of tools and plant | 14 | – | 14 | – | – | – | – | 3 | 3 | 29 |
| Sales of produce | – | – | – | – | – | – | – | 1 | 1 | 30 |
| Sales of old materials | 46 | – | 46 | – | 2 | 2 | 7 | 69 | 76 | 31 |
| Value of materials from old buildings | 189 | 14 | 203 | – | – | – | – | 106 | 106 | 32 |
| Exchange | – | 16 | 16 | – | – | – | – | 48 | 48 | 33 |
| Recoveries of deferred fees from students of the Royal Indian Engineering College | – | 140 | 140 | – | – | – | – | 345 | 345 | 34 |
| Receipts from self-supporting workshops | – | – | – | – | – | – | – | 20,045 | 20,045 | 35 |
| Receipts from Roorkee College | – | – | – | – | – | – | – | – | – | 36 |
| Unclaimed Deposits | – | – | – | – | – | – | – | – | – | 37 |
| Fines, refunds, and miscellaneous | 76 | 1 | 77 | – | – | – | 7 | 596 | 603 | 38 |
| Recoveries of barrack damages | 35 | – | 35 | – | – | – | – | – | – | 39 |
| Receipts from collieries | – | – | – | – | – | – | – | – | – | 40 |
| | 621 | 171 | 792 | 101 | 2 | 103 | 420 | 21,640 | 22,060 | 41 |
| *Add*,—Provincial Service Receipts, as per Account, No. 54 | – | 38,835 | 38,835 | – | 341 | 341 | – | 9,860 | 9,860 | 42 |
| Receipts from Agricultural Works, as per Account, No. 53 | – | 162 | 162 | – | – | – | – | 493 | 493 | 43 |
| Total £. | 621 | 39,168 | 39,789 | 101 | 343 | 444 | 420 | 31,993 | 32,413 | 44 |

| | £. |
|---|---|
| * India, General and Political | 27,021 |
| Simla Imperial Circle | 1,277 |
| Total, as in Account No. 1, page 4 | £. 28,298 |

## REVENUE, IMPERIAL, AND PROVINCIAL, for the Year ended 31st March 1878.

| | GENERAL AND POLITICAL. | | | | | | | | | OUDH. | | | CENTRAL PROVINCES. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | HYDERABAD. | | | PORT BLAIR. | | | RAJPOOTANA. | | | | | | | | |
| | Military. | Other Services. | TOTAL. | Military. | Other Services. | TOTAL. | Military. | Other Services. | TOTAL. | Military. | Other Services. | TOTAL. | Military. | Other Services. | TOTAL. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 4,371 | 82 | 4,453 | – | – | – | 82 | 755 | 837 | – | – | – | – | – | – |
| 2 | 28 | 26 | 54 | – | – | – | 33 | 57 | 90 | – | – | – | 96 | – | 96 |
| 3 | – | – | – | – | – | – | 12 | – | 12 | – | – | – | 65 | – | 65 |
| 4 | 165 | 12 | 177 | – | – | – | 179 | 189 | 368 | 10 | 101 | 111 | 4 | – | 4 |
| 5 | 354 | 10 | 364 | – | – | – | – | – | – | – | 13 | 13 | 66 | – | 66 |
| 6 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| 7 | 10 | – | 10 | 26 | – | 26 | 12 | 39 | 51 | – | – | – | 62 | 5 | 67 |
| 8 | – | – | – | – | – | – | – | 12 | 12 | – | – | – | 9 | – | 9 |
| 9 | 145 | – | 145 | – | – | – | 5 | 15 | 20 | – | – | – | 134 | 7 | 141 |
| 10 | 72 | – | 72 | – | – | – | 33 | 4 | 37 | – | – | – | 22 | – | 22 |
| 11 | – | – | – | – | – | – | – | – | – | – | 12 | 12 | – | 2 | 2 |
| 12 | – | 134 | 134 | – | – | – | – | – | – | – | 109 | 109 | – | 20 | 20 |
| 13 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| 14 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| 15 | – | – | – | – | – | – | – | 10 | 10 | – | – | – | – | – | – |
| 16 | 12 | 2 | 14 | 3 | – | 3 | 2 | 17 | 19 | – | 211 | 211 | 8 | 1 | 9 |
| 17 | 2 | – | 2 | – | – | – | 33 | – | 33 | – | – | – | 54 | – | 54 |
| 18 | – | – | – | – | – | – | – | – | – | – | – | – | – | 18,709 | 18,709 |
| 19 | 5,159 | 266 | 5,425 | 29 | – | 29 | 391 | 1,098 | 1,489 | 10 | 446 | 456 | 520 | 18,744 | 19,264 |
| 20 | – | 6 | 6 | – | – | – | – | – | – | – | 993 | 993 | – | 4,471 | 4,471 |
| 21 | – | – | – | – | – | – | – | 579 | 579 | – | – | – | – | – | – |
| 22 | 5,159 | 272 | 5,431 | 29 | – | 29 | 391 | 1,677 | 2,068 | 10 | 1,439 | 1,449 | 520 | 23,215 | 23,735 |

| | NORTH WESTERN PROVINCES. | | | PUNJAB. | | | GRAND TRUNK ROAD. | SIMLA IMPERIAL CIRCLE. | MADRAS. | | | BOMBAY. | | | GRAND TOTAL. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Military. | Other Services. | TOTAL. | Military. | Other Services. | TOTAL. | Other Services. | Other Services. | Military. | Other Services. | TOTAL. | Military. | Other Services. | TOTAL. | Military. | Other Services. | TOTAL. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 23 | – | – | – | 506 | – | 506 | – | – | – | – | – | 4,757 | 36 | 4,793 | 16,722 | 1,684 | 18,406 |
| 24 | 89 | 347 | 436 | 1 | – | 1 | – | – | 1,585 | – | 1,585 | 629 | 570 | 1,199 | 5,985 | 1,390 | 7,375 |
| 25 | – | – | – | – | – | – | – | – | – | – | – | 479 | – | 479 | 1,201 | – | 1,201 |
| 26 | 49 | 94 | 143 | – | – | – | 5 | 1,226 | – | 9 | 9 | 256 | 59 | 315 | 2,046 | 1,984 | 4,030 |
| 27 | – | – | – | – | – | – | – | – | – | – | – | 401 | 26 | 427 | 1,111 | 249 | 1,360 |
| 28 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 1,052 | – | 1,052 |
| 29 | – | – | – | – | – | – | 4 | – | 121 | 23,921 | 24,042 | – | – | – | 643 | 24,059 | 24,702 |
| 30 | 10 | – | 10 | 12 | – | 12 | 15 | – | – | – | – | 99 | 1 | 100 | 183 | 39 | 222 |
| 31 | 28 | 7 | 35 | 7 | 16 | 23 | – | – | 82 | 3 | 85 | 283 | 18 | 301 | 1,528 | 144 | 1,672 |
| 32 | – | – | – | 4 | 1 | 5 | – | – | 12 | – | 12 | 589 | – | 589 | 1,605 | 162 | 1,767 |
| 33 | – | 51 | 51 | – | – | – | – | 5 | – | 247 | 247 | – | 60 | 60 | – | 461 | 461 |
| 34 | – | 463 | 463 | – | 195 | 195 | – | – | – | 318 | 318 | – | 178 | 178 | – | 2,143 | 2,143 |
| 35 | – | – | – | – | – | – | – | 45 | – | – | – | – | – | – | – | 20,090 | 20,090 |
| 36 | – | 3,699 | 3,699 | – | – | – | – | – | – | – | – | – | – | – | – | 3,699 | 3,699 |
| 37 | – | – | – | – | 15 | 15 | – | – | – | – | – | – | – | – | 35 | 26 | 61 |
| 38 | – | 4 | 4 | – | 54 | 54 | – | 1 | 25 | —307 | —282 | 4,383 | 26 | 4,409 | 5,015 | 881 | 5,896 |
| 39 | – | – | – | – | – | – | – | – | – | – | – | 51 | – | 51 | 2,111 | – | 2,111 |
| 40 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 18,709 | 18,709 |
| 41 | 176 | 4,665 | 4,841 | 530 | 281 | 811 | 24 | 1,277 | 1,825 | 24,191 | 26,016 | 11,927 | 974 | 12,901 | 39,237 | 75,720 | 114,957 |
| 42 | – | 3,721 | 3,721 | – | 9,264 | 9,264 | – | – | – | 19,297 | 19,297 | – | 71,358 | 71,358 | – | 158,170 | 158,170 |
| 43 | – | 66,029 | 66,029 | – | 5,546 | 5,546 | – | – | – | 311 | 311 | – | 8,207 | 8,207 | – | 81,327 | 81,327 |
| 44 | 176 | 74,415 | 74,591 | 530 | 15,091 | 15,621 | 24 | *1,277 | 1,825 | 43,799 | 45,624 | 11,927 | 80,539 | 92,466 | 39,237 | 315,217 | 354,454 |

£. 15,645.

*Add*,—RECEIPTS IN ENGLAND, as per HOME ACCOUNTS, viz.:—

*Royal Indian Engineering College*:— £.

Fees from students - - - - - - - - - - - - - - - 16,161

Sale of provisions, farm produce, &c. - - - - - - - - - - - 924

17,085

TOTAL - - £. 371,539

## No. 51.—ABSTRACT ACCOUNT of Gross Receipts from Irrigation Works Credited to Imperial and Provincial Services, and brought to Account under those Heads by the Public Works Department, for the Year ended 31st March 1878.

| | Actual Receipts. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Water Rates from Irrigation. | Owner's Rates on Irrigated Lands. | Miscellaneous Receipts by Sale of Water. | Water Supply of Towns. | Receipts from Plantations. | Receipts from other Canal Produce. | Water Power. | Navigation Receipts. | Rents of Buildings. | Fines. | Miscellaneous and other Items. | Total. |
| **REVENUE REALIZED FROM PRODUCTIVE PUBLIC WORKS.** | £. | £. | £. | £. | £. | £. | £. | £. | £ | £. | £. | £. |
| **Imperial.** | | | | | | | | | | | | |
| **Punjab.** | | | | | | | | | | | | |
| Western Jumna Canal | 93,599 | - - | 273 | 204 | 1,639 | 204 | 1,165 | 1,036 | 94 | 712 | 284 | 99,210 |
| Bári Doáb Canal | 50,786 | - - | 807 | - - | 1,508 | 11 | 3,529 | 17 | 74 | 156 | 24 | 56,912 |
| Total Punjab £. | 144,385 | - - | 1,080 | 204 | 3,147 | 215 | 4,694 | 1,053 | 168 | 868 | 308 | 156,122 |
| **Madras.** | | | | | | | | | | | | |
| Godavery delta project | - - | - - | - - | - - | 2,495 | - - | - - | 3,518 | 29 | - - | 70 | 6,112 |
| Kistna delta project | - - | - - | - - | 6 | 247 | - - | - - | 1,711 | - - | - - | 166 | 2,130 |
| Pennair anicut project | - - | - - | - - | - - | 4 | - - | - - | - - | - - | - - | - - | 4 |
| Cauvery delta project | - - | - - | - - | - - | 269 | - - | - - | - - | - - | - - | 34 | 303 |
| Striviguntum weir project | - - | - - | - - | 69 | 11 | - - | - - | - - | 10 | - - | 25 | 115 |
| Total Madras £. | - - | - - | - - | 75 | 3,026 | - - | - - | 5,229 | 39 | - - | 295 | 8,664 |
| **Bombay.** | | | | | | | | | | | | |
| Bigari Canal | 43 | - - | - - | - - | 2 | - - | - - | - - | - - | - - | 84 | 129 |
| *Eastern Nara Works | 86 | - - | - - | - - | 35 | - - | - - | - - | - - | - - | 310 | 431 |
| Sukkur and Shadadpore Canal | 11 | - - | - - | - - | 1 | - - | - - | - - | 18 | - - | 60 | 90 |
| Hathmathi Canal | 337 | - - | - - | - - | 11 | - - | - - | - - | - - | - - | 5 | 353 |
| Lakh Canal | 313 | - - | - - | - - | 10 | - - | - - | - - | - - | - - | - - | 323 |
| Palkhair Canal | 219 | - - | - - | - - | 3 | - - | - - | - - | - - | - - | - - | 222 |
| Krishna Canal | 1,680 | - - | - - | - - | 113 | - - | - - | - - | - - | - - | - - | 1,793 |
| Panjhra River Works and Mookti Nullah | 31 | - - | - - | - - | 1 | - - | - - | - - | - - | - - | - - | 32 |
| Ekruk Tank | 246 | - - | 174 | - - | 32 | - - | - - | - - | 6 | - - | 146 | 604 |
| Moota Moola project | 1,065 | - - | 8 | 10,931 | 22 | - - | - - | - - | 5 | - - | 25 | 12,056 |
| Total Bombay £. | 4,031 | - - | 182 | 10,931 | 230 | - - | - - | - - | 29 | - - | 630 | 16,033 |
| Total Imperial £. | 148,416 | - - | 1,262 | 11,210 | 6,403 | 215 | 4,694 | 6,282 | 236 | 868 | 1,233 | 180,819 |
| **Provincial.** | | | | | | | | | | | | |
| **Bengal.** | | | | | | | | | | | | |
| Orissa project | 11,782 | - - | 2 | - - | 50 | 84 | - - | 3,384 | 315 | - - | 493 | 16,110 |
| Midnapore Canal | 5,348 | - - | - - | - - | - - | 5 | - - | 10,692 | - - | - - | 964 | 17,009 |
| Tidal Canal | - - | - - | - - | - - | - - | 29 | - - | 6,097 | 27 | - - | 75 | 6,228 |
| Soane Canal | 5,965 | - - | 3 | - - | 3 | 71 | - - | 2,678 | 597 | 200 | 613 | 10,130 |
| Total Bengal £. | 23,095 | - - | 5 | - - | 53 | 189 | - - | 22,851 | 939 | 200 | 2,145 | 49,477 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| North Western Provinces. | | | | | | | | | | | | |
| Ganges Canal | 236,856 | - - | 242 | 18 | 5,277 | - - | 2,977 | 2,785 | 65 | 1,482 | 751 | 250,453 |
| Agra Canal | 19,393 | - - | 30 | - - | 522 | - - | 797 | - - | 36 | 357 | 332 | 21,467 |
| Total North Western Provinces £. | 256,249 | - - | 272 | 18 | 5,799 | - - | 3,774 | 2,785 | 101 | 1,839 | 1,083 | 271,920 |
| Total Provincial £. | 279,344 | - - | 277 | 18 | 5,852 | 189 | 3,774 | 25,636 | 1,040 | 2,039 | 3,228 | 321,397 |
| Total in India £. | 427,760 | - - | 1,539 | 11,228 | 12,255 | 404 | 8,468 | 31,918 | 1,276 | 2,907 | 4,461 | 502,216 |
| In England: | | | | | | | | | | | | |
| Rent, &c., of Houses acquired from the East India Irrigation and Canal Company. | - - | - - | - - | - - | - - | - - | - - | - - | 765 | - - | - - | 765 |
| TOTAL £. | 427,760 | - - | 1,539 | 11,228 | 12,255 | 404 | 8,468 | 31,918 | 2,041 | 2,907 | 4,461 | 502,981 |

* Consists of Chur Nara, Thur Canal, Mithro Canal, Nara supply channel, and Jambrao Long Works.

## No. 52.—ABSTRACT ACCOUNT of Gross Receipts from State Railways, Credited to Imperial and Provincial Services brought to Account under those Heads by the Public Works Department, for the Year ended 31st March 1878.

| | Earnings. | | | | | Net Total Realised. |
|---|---|---|---|---|---|---|
| | Coaching. | Goods. | Electric Telegraph. | Sundries. | Suspense. | |
| RECEIPTS FROM PRODUCTIVE PUBLIC WORKS. | | | | | | |
| Provincial. | £. | £. | £. | £. | £. | £. |
| Calcutta and South Eastern State Railway | 8,105 | 3,158 | 27 | 1,564 | *—238* | 12,616 |
| Nulhatee State Railway | 5,638 | 3,822 | 126 | 14 | *—470* | 9,130 |
| Tirhoot State Railway | 17,623 | 12,524 | 478 | 4,162 | *—463* | 34,324 |
| Northern Bengal State Railway | 6,715 | 7,910 | 252 | 3,501 | *—1,267* | 17,111 |
| Total Provincial £. | 38,081 | 27,414 | 883 | 9,241 | *—2,438* | 73,181 |
| Imperial. | | | | | | |
| Rajpootana State Railway | 82,588 | 178,098 | 601 | 7,153 | *—7,006* | 261,434 |
| Holkar and Neemuch State Railway | 23,341 | 40,157 | 269 | 1,704 | *—2,805* | 62,666 |
| Wardah Valley State Railway | 1,443 | 8,906 | 62 | 228 | - - | 10,639 |
| Punjab Northern State Railway | 34,472 | 41,720 | 231 | 1,914 | *—1,924* | 76,413 |
| Rangoon and Irrawaddy State Railway | 45,280 | 18,116 | 39 | 279 | *—838* | 62,876 |
| Sindia State Railway | 1,050 | 796 | 3 | 39 | *—569* | 1,319 |
| Total Imperial £. | 188,174 | 287,793 | 1,205 | 11,317 | *—13,142* | 475,347 |
| GRAND TOTAL £. | 226,255 | 315,207 | 2,088 | 20,558 | *—15,580* | 548,528 |

No. 53.—ABSTRACT ACCOUNT of GROSS RECEIPTS on account of IMPERIAL and PROVINCIAL REVENUE from AGRICULTURAL WORKS brought to Account under that Head by the Public Works Department, for the Year ended 31st March 1878.

| | ACTUAL RECEIPTS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Water Rates from Irrigation. | Owner's Rates on Irrigated Lands. | Miscellaneous Receipts by Sale of Water. | Water Supply of Towns. | Receipts from Plantations. | Receipts from other Canal Produce. | Water Power. | Navigation Receipts. | Rents of Buildings, &c. | Fines. | Miscellaneous and other Items. | TOTAL. |
| RECEIPTS ON REVENUE ACCOUNT. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| IMPERIAL. | | | | | | | | | | | | |
| RAJPOOTANA. | | | | | | | | | | | | |
| Tanks in Ajmere Sub-collectorate | 8 | - | - | - | - | - | - | - | - | - | - | 8 |
| „ Beawar „ | - | - | - | - | - | - | - | - | 11 | - | 1 | 12 |
| Todgurh Sub-collectorate | 22 | - | - | - | - | - | - | - | 4 | - | 1 | 27 |
| Bheer Reservoir | 236 | - | - | - | - | - | - | - | - | - | - | 236 |
| Rajosie „ | 44 | - | - | - | - | 1 | - | - | 5 | - | - | 50 |
| Bulad „ | 236 | - | - | - | - | 3 | - | - | - | - | 7 | 246 |
| TOTAL RAJPOOTANA £. | 546 | - | - | - | - | 4 | - | - | 20 | - | 9 | 579 |
| BRITISH BURMAH. | | | | | | | | | | | | |
| Embankment Schemes | - | - | - | - | - | - | - | - | 101 | - | 39 | 140 |
| PUNJAB. | | | | | | | | | | | | |
| Delhi and Goorgaon Irrigation Works | 324 | - | - | - | 170 | - | - | - | - | - | - | 494 |
| Lower Sutlej and Chenab Inundation Canals | 68 | - | - | - | 1 | 589 | - | - | 5 | 34 | 27 | 724 |
| Upper Sutlej Inundation Canals | 858 | - | - | - | 144 | 91 | - | - | 18 | 7 | 163 | 1,281 |
| Indus Inundation Canals | - | - | - | - | 81 | 4 | - | - | 5 | 17 | 1,249 | 1,356 |
| Shahpur and Sahival Canals | 1,198 | - | - | - | - | - | - | - | - | - | - | 1,198 |
| TOTAL PUNJAB £. | 2,448 | - | - | - | 396 | 684 | - | - | 28 | 58 | 1,439 | 5,053 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| MADRAS. | | | | | | | | | | | | | |
| Chembrambakam Tank Project | - - | - - | - - | - - | - - | 1 | - - | - - | - - | - - | - - | 7 | 8 |
| Palar Anicut Project | - - - | - - | - - | - - | - - | 1 | - - | - - | - - | - - | - - | - - | 1 |
| Madras Water Supply | - - - | - - | - - | - - | —1,061 | - - | - - | - - | - - | - - | - - | - - | —1,061 |
| Palandorai Anicut Project | - - - | — | — | — | — | — | — | — | — | — | — | — | — |
| TOTAL MADRAS | - - £. | - - | - - | - - | —1,061 | 2 | - - | - - | - - | - - | - - | 7 | —1,052 |
| BOMBAY. | | | | | | | | | | | | | |
| *Sind.* | | | | | | | | | | | | | |
| Frontier Districts of Upper Sind: | | | | | | | | | | | | | |
| Desert Canal | - - - - - | - - | - - | - - | - - | 1 | - - | - - | - - | 8 | - - | 4 | 13 |
| Hyderabad Collectorate: | | | | | | | | | | | | | |
| Alibhur Cutcherry Canal | - - - | 43 | - - | - - | - - | 7 | - - | - - | - - | - - | - - | - - | 50 |
| Great Marak Canal | - - - - | 189 | - - | - - | - - | 5 | - - | - - | 4 | - - | - - | - - | 198 |
| Fulaili Canal | - - - - - | 1,482 | - - | - - | - - | 76 | - - | - - | 72 | - - | - - | 397 | 2,027 |
| Surfrazwah Canal | - - - - | 133 | - - | - - | - - | 17 | - - | - - | - - | - - | - - | 10 | 160 |
| Karachi Collectorate: | | | | | | | | | | | | | |
| Piniari Canal | - - - - - | 60 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 2 | 62 |
| Shikarpur Collectorate: | | | | | | | | | | | | | |
| Ghar Canal | - - - - - | 134 | - - | - - | - - | 38 | - - | - - | - - | 35 | - - | 733 | 940 |
| Kushmore and Bigari Bund | - - | - - | - - | - - | - - | 1 | - - | - - | - - | - - | - - | 28 | 29 |
| *Total Sind* | - - £. | 2,041 | - - | - - | - - | 145 | - - | - - | 76 | 43 | - - | 1,174 | 3,479 |
| *Dekhan:* | | | | | | | | | | | | | |
| Ahmednagar Collectorate: | | | | | | | | | | | | | |
| Bhatori Tank | - - - - - | 64 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 2 | 66 |
| Dharwar Collectorate: | | | | | | | | | | | | | |
| Madag Tank | - - - - - | 212 | - - | - - | - - | 1 | - - | - - | - - | - - | - - | - - | 213 |
| Khandeish Collectorate: | | | | | | | | | | | | | |
| Hartala Tank | - - - - - | — | — | — | — | — | — | — | — | — | — | — | — |
| Mhuswa Tank | - - - - - | — | — | — | — | — | — | — | — | — | — | — | — |
| Jamda Canal | - - - - - | 528 | - - | - - | - - | 19 | - - | - - | - - | - - | - - | - - | 547 |
| Nasick Collectorate: | | | | | | | | | | | | | |
| Ojhar Canal | - - - - - | 314 | - - | - - | - - | 9 | - - | - - | - - | - - | - - | 7 | 330 |
| Warali Canal | - - - - - | 78 | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 78 |
| Carried forward | - - £. | 1,196 | - - | - - | - - | 29 | - - | - - | - - | - - | - - | 9 | 1,234 |
| Carried forward | - - £. | 2,994 | - - | - - | —1,061 | 398 | 688 | - - | - - | 149 | 58 | 1,494 | 4,720 |

No. 53.—ABSTRACT ACCOUNT of Gross Receipts on account of Imperial and Provincial Revenue from Agricultural Works, brought to Account under that Head by the Public Works Department, for the Year ended 31st March 1878—*continued.*

| | ACTUAL RECEIPTS. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Water Rates from Irrigation. | Owner's Rates on Irrigated Lands. | Miscellaneous Receipts by Sale of Water. | Water Supply of Towns. | Receipts from Plantations. | Receipts from other Canal Produce. | Water Power. | Navigation Receipts. | Rents of Buildings, &c. | Fines. | Miscellaneous and other Items. | TOTAL. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Brought forward - - - | 2,994 | - - | - - | —1,061 | 398 | 688 | - - | - - | 149 | 58 | 1,494 | 4,720 |
| RECEIPTS ON REVENUE ACCOUNT—*continued.* | | | | | | | | | | | | |
| BOMBAY—*continued.* | | | | | | | | | | | | |
| *Dekhan*—continued. | | | | | | | | | | | | |
| Brought forward - - - | 1,196 | - - | - - | - - | 29 | - - | - - | - - | - - | - - | 9 | 1,234 |
| Poona Collectorate: | | | | | | | | | | | | |
| Kasardi Tank - - - - - | 9 | - - | - - | - - | 1 | - - | - - | - - | - - | - - | 3 | 13 |
| Satara Collectorate: | | | | | | | | | | | | |
| Chickli Canal - - - - - | 64 | - - | - - | - - | 4 | - - | - - | - - | - - | - - | - - | 68 |
| Gondowli Canal - - - - - | 20 | - - | - - | - - | 1 | - - | - - | - - | 4 | - - | - - | 25 |
| Maini Tank - - - - - - | 101 | - - | - - | - - | 3 | - - | - - | - - | - - | - - | - - | 104 |
| Rewari Canal - - - - - | 312 | - - | - - | - - | 3 | - - | - - | - - | - - | - - | - - | 315 |
| Yerla Canal - - - - - - | 45 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 1 | 46 |
| *Total Dekhan* - - - £. | 1,747 | - - | - - | - - | 41 | - - | - - | - - | 4 | - - | 13 | 1,805 |
| TOTAL BOMBAY - - - £. | 3,788 | - - | - - | - - | 186 | - - | - - | 76 | 47 | - - | 1,187 | 5,284 |
| **RECEIPTS FROM ORDINARY AGRICULTURAL WORKS.** | | | | | | | | | | | | |
| Works for which Capital and Revenue Accounts are not kept: | | | | | | | | | | | | |
| British Burmah - - - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 22 | 22 |
| Bengal - - - - - - | - - | - - | - - | - - | - - | - - | - - | - - | 57 | - - | 436 | 493 |
| North Western Provinces - - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 107 | 107 |
| Punjab - - - - - - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 493 | 493 |
| Madras - - - - - - - | - - | - - | - - | - - | - - | 1,263 | - - | - - | - - | - - | 100 | 1,363 |
| Bombay - - - - - - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 315 | 315 |
| TOTAL - - - £. | - - | - - | - - | - - | - - | 1,263 | - - | - - | 57 | - - | 1,473 | 2,793 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BOMBAY: | | | | | | | | | | | | | |
| Works for which Revenue Accounts are kept: | | | | | | | | | | | | | |
| Irrigation Works, Hyderabad Collectorate. | 1,135 | - - | - - | - - | 128 | - - | - - | 4 | - - | - - | 125 | 1,392 |
| Irrigation Works, Karachi Collectorate | 576 | - - | - - | - - | 46 | - - | - - | - - | 19 | - - | 169 | 810 |
| Irrigation Works, Shikarpur Collectorate. | 72 | - - | - - | - - | 58 | - - | - - | - - | - - | - - | 117 | 247 |
| Irrigation Works, Ahmedabad Collectorate. | 17 | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 17 |
| Irrigation Works, Dharwar Collectorate | 59 | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 59 |
| Irrigation Works, Guzerat Collectorate | — | — | — | — | — | — | — | — | — | — | — | — |
| Irrigation Works, Kaladgi Collectorate | 17 | - - | - - | - - | - - | - - | - - | - - | - - | - - | 13 | 30 |
| Irrigation Works, Nassick Collectorate | 23 | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 23 |
| Irrigation Works, Poona Collectorate | 30 | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 30 |
| TOTAL - - - £. | 1,929 | - - | - - | - - | 232 | - - | - - | 4 | 19 | - - | 424 | 2,608 |
| TOTAL RECEIPTS FROM ORDINARY AGRICULTURAL WORKS - - £. | 1,929 | - - | - - | - - | 232 | 1,263 | - - | 4 | 76 | - - | 1,897 | 5,401 |
| TOTAL IMPERIAL - - £. | 8,711 | - - | - - | *—1,061* | 816 | 1,951 | - - | 80 | 272 | 58 | 4,578 | 15,405 |
| PROVINCIAL. | | | | | | | | | | | | |
| NORTH WESTERN PROVINCES. | | | | | | | | | | | | |
| Eastern Jumna Canal - - - - | 53,970 | - - | 37 | - - | 2,224 | - - | 685 | 2 | 37 | 528 | 80* | 57,563 |
| Doon Canals - - - - - - | 2,005 | - - | 126 | - - | 163 | - - | 2,218 | - - | - - | - - | - - | 4,512 |
| Rohilkhund Canals: | | | | | | | | | | | | |
| Paha Watercourses - - - | 2,682 | - - | 8 | - - | 133 | - - | 8 | - - | - - | 30 | 7 | 2,868 |
| Bijnor Canals - - - - - - | 270 | - - | 12 | - - | 335 | - - | - - | - | - - | - - | - - | 617 |
| Bundelkhund Irrigation Works: | | | | | | | | | | | | |
| Hamirpur Irrigation Works - - | 268 | - - | - - | - - | 1 | - - | - - | - | - - | - - | 7 | 276 |
| Jhansi Irrigation Works - - - | 81 | - - | - - | - - | 3 | - - | - - | - - | - - | - - | 2 | 86 |
| TOTAL NORTH WESTERN PROVINCES - - £. | 59,276 | - - | 183 | - - | 2,859 | - - | 2,911 | 2 | 37 | 558 | 96 | 65,922* |
| GRAND TOTAL - - - £. | 67,987 | - - | 183 | *—1,061* | 3,675 | 1,951 | 2,911 | 82 | 309 | 616 | 4,674 | 81,327 |

* Includes 24 *l.* on account of Talabana Collections.

No. 54.—ABSTRACT ACCOUNT of RECEIPTS under the Head PUBLIC WORKS REVENUE, for the Year ended 31st March 1878, credited to PROVINCIAL SERVICES.

| | Government of India. | Oudh. | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **PUBLIC WORKS DEPARTMENT.** | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Rents of buildings, the returns from which are expected to yield interest on construction | - - | 154 | 142 | 99 | 120 | - - | - - | 80 | - - | 1,067 | 2,562 |
| Rents of buildings, the returns from which are not expected to yield interest on construction | - - | - - | 397 | 3,141 | 50 | 4,726 | 741 | 11 | 11,849 | 1,192 | 22,107 |
| Casual rents of buildings | - - | 211 | 130 | 435 | - - | 732 | 289 | 273 | - - | 491 | 2,561 |
| Sales of buildings | - - | 53 | 14 | 219 | - - | 43 | 282 | 1,102 | - - | 3,052 | 4,765 |
| Sales of tools and plant | - - | 50 | 47 | 324 | 71 | 529 | 68 | 1,438 | 1,981 | 407 | 4,915 |
| Sales of produce | - - | 23 | 111 | - - | - - | 212 | 1,248 | 554 | 29 | 29 | 2,206 |
| Sales of old materials | - - | 204 | 133 | 41 | - - | 782 | 847 | 127 | - - | 496 | 2,130 |
| Value of materials received from old buildings | - - | 100 | 352 | 46 | 30 | 260 | - - | 197 | 488 | 127 | 1,600 |
| Unclaimed deposits | - - | 6 | - - | 41 | - - | - - | - - | - - | - - | - - | 47 |
| Fines, refunds, and miscellaneous | - - | 6 | 32 | 229 | 70 | 2,439 | 537 | 492 | 4,950 | 1,768 | 10,523 |
| Tolls on roads | - - | - - | 2,431 | - - | - - | 105 | - - | - - | - - | 61,485 | 64,021 |
| Ferry receipts | - - | - - | 656 | - - | - - | - - | - - | - - | - - | - - | 656 |
| TOTAL PUBLIC WORKS DEPARTMENT £. | - - | 807 | 4,445 | 4,575 | 341 | 9,828 | 3,512 | 4,274 | 19,297 | 71,014 | 118,093 |
| **CIVIL DEPARTMENT.** | | | | | | | | | | | |
| Miscellaneous petty receipts realised by civil officers | 30 | 186 | 26 | 24 | - - | - - | 209 | 162 | - - | 344 | 981 |
| Contribution realised in Civil Department from the Rangoon and Irrawaddy Valley (State) Railway for feeder roads | - - | - - | - - | 34,236 | - - | - - | - - | - - | - - | - - | 34,236 |
| Tolls on roads | - - | - - | - - | - - | - - | - - | - - | 4,828 | - - | - - | 4,828 |
| Amounts realised and accounted for by the Public Works Department during 1876–77, but adjusted by Civil Department during 1877-78 | - - | - - | - - | - - | - - | 32 | - - | - - | - - | - - | 32 |
| TOTAL CIVIL DEPARTMENT £. | 30 | 186 | 26 | 34,260 | - - | 32 | 209 | 4,990 | - - | 344 | 40,077 |
| **GRAND TOTAL £.** | 30 | 993 | 4,471 | 38,835 | 341 | 9,860 | 3,721 | 9,264 | 19,297 | 71,358 | 158,170 |

## No. 55.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS on IRRIGATION WORKS, for the Year ended 31st March 1878.

| | Expenditure during the Year. | | | | | | | Total Expenditure to End of Year. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Works. | Repairs, including Plantations. | Establishment. | Tools and Plant. | Profit and Loss. | Revenue Refunded. | Total. | Works. | Repairs, including Plantations. | Establishment. | Tools and Plant. | Profit and Loss. | Revenue Refunded. | Total. |
| **WORKING EXPENSES AND MAINTENANCE.** | | | | | | | | | | | | | | |
| **IMPERIAL.** | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| PUNJAB: | | | | | | | | | | | | | | |
| Baree Doab Canal | 1,493 | 24,845 | 25,806 | 254 | - - | - - | 52,398 | 14,213 | 319,857 | 341,520 | 8,305 | 88 | - - | 683,983 |
| Madhopore Workshops | - - | 36 | 1,859 | 314 | - - | - - | 2,209 | - - | 453 | 4,709 | 11,713 | 23,540 | - - | 40,415 |
| Western Jumna Canal | 398 | 14,463 | 26,386 | 626 | - - | - - | 41,873 | 5,520 | 547,050 | 389,627 | 4,344 | 250 | - - | 946,791 |
| TOTAL PUNJAB £. | 1,891 | 39,344 | 54,051 | 1,194 | - - | - - | 96,480 | 19,733 | 867,360 | 735,856 | 24,362 | 23,878 | - - | 1,671,189 |
| MADRAS: | | | | | | | | | | | | | | |
| Godavery Delta System | 834 | 14,097 | 8,813 | 2,155 | - - | - - | 25,899 | | | | | | | |
| Kistna Delta System | 326 | 10,630 | 5,431 | 1,790 | - - | - - | 18,177 | | | | | | | |
| Penner Anicut System | 57 | 1,311 | 815 | 34 | - - | - - | 2,217 | The Revenue Accounts have not yet been finally made up, and the entries in these columns are therefore left blank. | | | | | | |
| Cauvery Delta System | 803 | 7,507 | 3,327 | 217 | - - | - - | 11,854 | | | | | | | |
| Striviguntum Anicut System | 19 | 2,314 | 824 | 58 | - - | - - | 3,215 | | | | | | | |
| TOTAL MADRAS £. | 2,039 | 35,859 | 19,210 | 4,254 | - - | - - | 61,362 | — | — | — | — | — | — | — |
| BOMBAY: | | | | | | | | | | | | | | |
| Begari Canal | - - | 4,325 | 1,619 | 102 | - - | - - | 6,046 | Revenue Account not yet completed. | | | | | | |
| Sukkur and Shadadpur Canal | - - | 3,188 | 873 | 59 | - - | - - | 4,120 | 135 | 24,281 | 5,743 | 698 | - - | - - | 30,857 |
| Eastern Nara Works | - - | 8,068 | 3,123 | 96 | - - | - - | 11,287 | 2,635 | 77,174 | 35,566 | 990 | - - | - - | 116,365 |
| Hathmati Canal | - - | 319 | 141 | - - | - - | - - | 460 | 61 | 1,178 | 1,614 | 6 | - - | - - | 2,859 |
| Panjra River Works | - - | 69 | 33 | - - | - - | - - | 102 | 117 | 4,579 | 1,764 | 1 | - - | - - | 6,461 |
| Palkheir Canal | 17 | 265 | 130 | - - | - - | - - | 412 | 100 | 800 | 640 | - - | - - | - - | 1,540 |
| Moota Moolla Project | 54 | 2,874 | 663 | - - | - - | - - | 3,591 | 54 | 7,061 | 1,955 | - - | - - | - - | 9,070 |
| Krishna Canal | - - | 1,247 | 264 | - - | - - | - - | 1,511 | 296 | 5,890 | 8,366 | 50 | - - | - - | 14,602 |
| Lakh Canal | 18 | 335 | 156 | - - | - - | - - | 509 | 140 | 3,251 | 3,009 | - - | - - | - - | 6,400 |
| Ekrook Tank | 7 | 759 | 173 | 20 | - - | - - | 959 | 553 | 5,356 | 5,612 | 167 | - - | - - | 11,688 |
| TOTAL BOMBAY £. | 96 | 21,449 | 7,175 | 277 | - - | - - | 28,997 | — | — | — | — | — | — | — |
| **PROVINCIAL.** | | | | | | | | | | | | | | |
| BENGAL: | | | | | | | | | | | | | | |
| Orissa Project | 4 | 13,701 | 7,075 | 823 | - - | 4 | 21,607 | 135 | 98,596 | 50,486 | 4,950 | 64 | 4 | 154,235 |
| Midnapore Series | - - | 14,133 | 5,635 | 612 | - - | 2 | 20,382 | 556 | 66,286 | 32,332 | 2,101 | - - | 2 | 101,277 |
| Tidal Canal | - - | 2,247 | 793 | 16 | - - | - - | 3,056 | - - | 15,381 | 5,490 | 411 | - - | - - | 21,282 |
| Soane Project | - - | 16,904 | 8,096 | 166 | - - | 75 | 25,241 | - - | 40,405 | 16,080 | 183 | - - | 75 | 56,743 |
| TOTAL BENGAL £. | 4 | 46,985 | 21,599 | 1,617 | - - | 81 | 70,286 | 691 | 220,668 | 104,388 | 7,645 | 64 | 81 | 333,537 |
| NORTH WESTERN PROVINCES: | | | | | | | | | | | | | | |
| Ganges Canal | —25 | 34,849 | 60,243 | 2,455 | - - | 348 | 97,870 | 25,088 | 730,994 | 814,968 | 27,070 | 4,747 | 1,026 | 1,603,893 |
| Agra Canal | 184 | 7,974 | 7,387 | 182 | - - | 65 | 15,792 | 252 | 25,386 | 14,079 | 494 | - - | 89 | 40,300 |
| TOTAL NORTH WESTERN PROVINCES £. | 159 | 42,823 | 67,630 | 2,637 | - - | 413 | 113,662 | 25,340 | 756,380 | 829,047 | 27,564 | 4,747 | 1,115 | 1,644,193 |

*Note.*—The accounts of Revenue Expenditure to end of the year for the works in Bombay have been recently completed for a number of works and are subject to revision.

No. 56.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT of IRRIGATION WORKS, for the Year ended 31st March 1878.

| | EXPENDITURE DURING YEAR. | | | | | | | | | TOTAL EXPENDITURE TO END OF YEAR. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | DEDUCT | | | | | | | | | | |
| | Works. | Establishment. | Tools and Plant. | Profit and Loss. | Stock and Advances. | Receipts on Capital Account. | Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account. | Total. | NET TOTAL. | Works. | Establishment. | Tools and Plant. | Profit and Loss. | Stock and Advances. | Less Receipts on Capital Account. | NET TOTAL. |
| **CAPITAL OUTLAY FROM ORDINARY FUNDS ON PRODUCTIVE PUBLIC WORKS.** | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| BENGAL. | | | | | | | | | | | | | | | | |
| Orissa Project | —1 | – | – | – | – | – | – | – | —1 | 31,197 | 2,245 | 263 | – | – | – | 33,705 |
| Midnapore Project | – | – | – | – | – | – | – | – | – | 25,157 | 301 | – | – | – | – | 25,458 |
| Tidal Canal | – | – | – | – | – | – | – | – | – | 8,732 | 524 | – | – | – | – | 9,256 |
| Soane Project | – | – | – | – | – | – | – | – | – | 6,240 | 2,624 | – | – | – | – | 8,864 |
| TOTAL BENGAL £. | —1 | – | – | – | – | – | – | – | —1 | 71,326 | 5,694 | 263 | – | – | – | 77,283 |
| NORTH WESTERN PROVINCES. | | | | | | | | | | | | | | | | |
| Ganges Canal | 874 | 219 | 1,155 | – | – | —52 | 554 | 502 | 1,746 | 2,032,531 | 272,222 | 21,020 | – | 53,610 | 14,442 | 2,364,941 |
| Agra Canal | – | – | – | – | – | – | – | – | – | 15,778 | 3,388 | – | – | – | – | 19,166 |
| Lower Ganges Canal | 788 | 178 | – | – | – | – | – | – | 966 | 1,255 | 272 | – | – | – | – | 1,527 |
| TOTAL NORTH WESTERN PROVINCES £. | 1,662 | 397 | 1,155 | – | – | —52 | 554 | 502 | 2,712 | 2,049,564 | 275,882 | 21,020 | – | 53,610 | 14,442 | 2,385,634 |
| PUNJAB. | | | | | | | | | | | | | | | | |
| Barie Doab Canal | – | – | – | – | – | – | 416 | 416 | —416 | 936,572 | 166,531 | 42,997 | – | 5,560 | 1 | 1,151,659 |
| Madhopore Workshops | – | – | – | – | – | 1,845 | – | 1,845 | —1,845 | 25,590 | – | 41,329 | – | – | 12,579 | 54,340 |
| Western Jumna Canal | 823 | 206 | – | – | – | – | 18 | 18 | 1,011 | 209,045 | 21,235 | 352 | – | 3,645 | 2 | 234,275 |
| Swat River Canal | – | – | – | – | – | – | – | – | – | 40 | 455 | – | – | – | – | 495 |
| Sirhind Canal | – | – | – | – | – | – | – | – | – | 407 | 2,862 | 267 | – | – | – | 3,536 |
| TOTAL PUNJAB £. | 823 | 206 | – | – | – | 1,845 | 434 | 2,279 | —1,250 | 1,171,654 | 191,083 | 84,945 | – | 9,205 | 12,582 | 1,444,305 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Madras.** | | | | | | | | | | | | | | | | |
| Godavery Delta Works - | 1,937 | 520 | 49 | – | – | – | 1,574 | 1,574 | 932 | 431,672 | 51,798 | 27,564 | – | —3,396 | 47 | 507,591 |
| Kistna Delta Works - - | 1,042 | 345 | 296 | – | – | 9 | 718 | 727 | 956 | 284,105 | 38,555 | 4,064 | – | 2,400 | 9 | 329,115 |
| Penner Anicut Project - | 437 | 116 | 11 | – | – | – | – | – | 564 | 73,158 | 11,232 | 1,846 | – | —63 | – | 86,173 |
| Cauvery Delta Works - | 477 | 128 | 12 | – | – | – | 156 | 156 | 461 | – | – | – | – | – | – | * 94,531 |
| Striviguntum Anicut Project | – | – | – | – | – | – | – | – | – | – | 21 | – | – | – | – | 21 |
| Total Madras - £. | 3,893 | 1,109 | 368 | – | – | 9 | 2,448 | 2,457 | 2,913 | – | – | – | – | – | – | 1,017,431 |
| **Bombay.** | | | | | | | | | | | | | | | | |
| Improvements to Begari Canal and Branches - | – | – | – | – | – | – | – | – | – | 44,434 | 4,689 | 313 | – | – | – | 49,436 |
| Eastern Nara Works, including Mitrow Canal - - | 10,404 | 2,089 | 440 | – | – | – | – | – | 12,933 | 222,388 | 51,304 | 3,363 | – | – | 10 | 277,045 |
| Sukkur and Shadadpore Canal | 2,110 | 46 | 86 | – | – | 8 | – | 8 | 2,234 | 57,906 | 9,437 | 813 | – | – | 11 | 68,145 |
| Hathmati Canal - - - | – | – | – | – | – | – | – | – | – | 915 | 1,582 | 296 | – | – | – | 2,793 |
| Lakh Canal - - - - | – | – | – | – | – | – | – | – | – | 7,012 | 2,412 | 1,629 | – | – | – | 11,053 |
| Palkheir Canal - - - | – | – | – | – | – | – | – | – | – | 39 | 569 | 209 | – | – | – | 817 |
| Krishna Canal - - - | 759 | 128 | 8 | – | – | – | – | – | 895 | 49,171 | 9,832 | 74 | – | – | – | 59,077 |
| Panjra River Works and Mookti Nullah - - | – | – | – | – | – | – | – | – | – | 9,493 | 1,924 | 176 | – | – | – | 11,593 |
| Ekrook Tank - - - | – | – | – | – | – | – | – | – | – | 436 | 56 | 6 | – | – | – | 498 |
| Mutha Moolla Project - | 3,591 | 820 | – | – | – | – | – | – | 4,411 | 4,690 | 8,348 | 1,101 | – | – | – | 14,139 |
| Total - £. | 16,864 | 3,083 | 534 | – | – | 8 | – | 8 | 20,473 | 396,484 | 90,153 | 7,980 | – | – | 21 | 494,596 |
| Deduct,—Outlay from Contribution and Local Funds - | 675 | 101 | – | – | – | – | – | – | 776 | 2,036 | 426 | – | – | – | – | 2,462 |
| Total Bombay - £. | 16,189 | 2,982 | 534 | – | – | 8 | – | 8 | 19,697 | 394,448 | 89,727 | 7,980 | – | – | 21 | 492,134 |

* The distribution of the amount by sub-heads will be furnished in future accounts.

No. 57.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT of AGRICULTURAL WORKS, for the Year ended 31st March 1878.

| | Expenditure during Year. | | | | | | | | | Total Expenditure to End of Year. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Deduct | | | | | | | | | | |
| | Works. | Establishment. | Tools and Plant. | Profit and Loss. | Stock and Advances. | Receipts on Capital Account. | Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account. | Total. | Net Total. | Works. | Establishment. | Tools and Plant. | Profit and Loss. | Stock and Advances. | Less Receipts on Capital Account. | Net Total. |
| WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| RAJPOOTANA. | | | | | | | | | | | | | | | | |
| Muckrera Reservoir - - | 1,836 | 459 | 55 | – | 825 | – | – | – | 3,175 | 1,836 | 459 | 55 | – | 825 | – | 3,175 |
| Ladpura Reservoir - - | 2,030 | 508 | – | – | – | – | – | – | 2,538 | 2,030 | 508 | – | – | – | – | 2,538 |
| Rajosee Reservoir - - | – | – | – | – | – | – | – | – | – | 3,020 | 756 | 107 | – | – | – | 3,883 |
| Naie Reservoir - - - | 433 | 108 | 13 | – | – | – | – | – | 554 | 489 | 122 | 15 | – | – | – | 626 |
| Tanks in Ajmere Sub-Collectorate: | | | | | | | | | | | | | | | | |
| Outlay on old Works now brought to account - | – | – | – | – | – | – | – | – | – | 37,646 | – | – | – | – | – | 37,646 |
| Muckerwalla Tank - - | – | – | – | – | – | – | – | – | – | 1,706 | 747 | 86 | – | – | – | 2,539 |
| Tanks in Beawar Sub-Collectorate: | | | | | | | | | | | | | | | | |
| Outlay on old Works now brought to account - | – | – | – | – | – | – | – | – | – | 15,894 | – | – | – | – | – | 15,894 |
| Inspection Bungalows - | – | – | – | – | – | – | – | – | – | 538 | 178 | 27 | – | – | – | 743 |
| Tanks in Todghur Sub-Collectorate: | | | | | | | | | | | | | | | | |
| Outlay on old Works now brought to account - | – | – | – | – | – | – | – | – | – | 8,217 | – | – | – | – | – | 8,217 |
| Amner Dam - - - | – | – | – | – | – | – | – | – | – | 1,826 | 457 | 91 | – | – | – | 2,374 |
| Bhur Reservoir - - | – | – | – | – | – | – | – | – | – | 1,872 | 1,472 | 101 | 355 | —249 | 1 | 3,550 |
| Jalea Reservoir - - | 457 | 114 | 2 | – | – | 2 | 814 | 814 | —241 | 18,624 | 5,468 | 888 | – | 1 | 8 | 24,973 |
| Bulad Reservoir - - | – | – | – | – | – | – | – | 2 | —2 | 5,643 | 2,327 | 216 | – | – | 13 | 8,173 |
| TOTAL RAJPOOTANA - £. | 4,756 | 1,189 | 70 | – | 825 | 2 | 814 | 816 | 6,024 | 99,341 | 12,494 | 1,586 | 355 | 577 | 22 | 114,331 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Oudh.** | | | | | | | | | | | | | | | | |
| Sardah Canal (Works suspended) - - - - | – | – | – | – | – | – | – | – | – | 6,152 | 37,639 | 1,762 | – | – | 1,445 | 44,108 |
| **Central Provinces.** | | | | | | | | | | | | | | | | |
| Balaghat Doab Canal - - | – | – | – | – | – | – | – | – | – | 335 | 2,835 | 63 | – | – | – | 3,233 |
| Ramtek Reservoir - - | – | – | – | – | – | – | – | – | – | 236 | 2,051 | 14 | – | – | 35 | 2,266 |
| Kanham River, Kappa Lake Project - - - - | – | – | – | – | – | – | – | – | – | 657 | 7,743 | 159 | – | – | 5 | 8,554 |
| Pench River, Anicut and Canal Project - - - | – | – | – | – | – | – | – | – | – | 144 | 6,090 | 230 | – | – | 32 | 6,432 |
| Projects not brought to maturity or abandoned - - | – | – | – | – | – | – | – | – | – | 495 | 12,717 | 389 | – | – | – | 13,601 |
| Total Central Provinces - - - £. | – | – | – | – | – | – | – | – | – | 1,867 | 31,436 | 855 | – | – | 72 | 34,086 |
| **British Burmah.** | | | | | | | | | | | | | | | | |
| Irrawaddie Embankment Scheme - - - - | 15,730 | 3,617 | 203 | – | 247 | 30 | 133 | 163 | 19,634 | 232,669 | 42,210 | 1,346 | 5 | 368 | 256 | 276,342 |
| Ramree Embankment Scheme | – | – | – | – | – | – | – | – | – | 6,404 | 1,357 | 114 | 5 | – | 1 | 7,879 |
| Martaban Embankment Scheme - - - - | – | – | – | – | – | – | – | – | – | 2,206 | 444 | 23 | – | – | – | 2,673 |
| Pegu and Sittang Canal Embankment - - - | 1,421 | 328 | – | – | – | – | – | – | 1,749 | 25,405 | 5,844 | 117 | – | – | 2 | 31,364 |
| Total British Burmah - £. | 17,151 | 3,945 | 203 | – | 247 | 30 | 133 | 163 | 21,383 | 266,684 | 49,855 | 1,600 | 10 | 368 | 259 | 318,258 |
| **Bengal.** | | | | | | | | | | | | | | | | |
| Damoodah Scheme - - | 239 | – | – | – | – | 29 | – | 29 | 210 | 8,650 | 9,403 | 710 | – | – | 2,813 | 15,950 |
| Tirhoot Project - - - | 58 | 5,022 | —769 | – | – | 2 | 1,019 | 1,021 | 3,290 | 9,074 | 43,402 | 682 | – | 348 | 15 | 53,491 |
| Hooghly Project - - | 1 | 2 | – | – | – | 40 | – | 40 | —37 | 12,207 | 1,493 | 639 | – | – | 58 | 14,281 |
| Total Bengal - £. | 298 | 5,024 | —769 | – | – | 71 | 1,019 | 1,090 | 3,463 | 29,931 | 54,298 | 2,031 | – | 348 | 2,886 | 83,722 |
| **North Western Provinces.** | | | | | | | | | | | | | | | | |
| Eastern Jumna Canal - - | 3,604 | 946 | – | – | – | – | 881 | 881 | 3,669 | 197,563 | 36,452 | 2,037 | – | 6,691 | 47 | 242,696 |
| Doon Canals - - - | 973 | 242 | – | – | 9 | 105 | – | 105 | 1,119 | 56,867 | 4,468 | 415 | – | 122 | 105 | 61,767 |
| Rohilkhund Canals: Paha Watercourses - - Kailas Watercourses - Baigul Watercourses - Kitcha Watercourses - | 1,664 | 412 | – | – | 1,517 | – | – | – | 3,593 | 96,578 | 32,970 | 2,889 | – | 2,267 | 730 | 133,974 |
| Carried forward - - £. | 6,241 | 1,600 | – | – | 1,526 | 105 | 881 | 986 | 8,381 | 351,008 | 73,890 | 5,341 | – | 9,080 | 882 | 438,437 |

No. 57.—Detailed Account of Expenditure from Imperial Funds, Ordinary, against Capital Account of Agricultural Works, for the Year ended 31st March 1878—*contd.*

| | Expenditure during Year. | | | | | | | | | | Total Expenditure to End of Year. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Deduct | | | | | | | | | | | |
| | Works. | Maintenance. | Establishment. | Tools and Plant. | Profit and Loss. | Stock and Advances. | Receipts on Capital Account. | Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account. | Total. | Net Total. | Works. | Maintenance. | Establishment. | Tools and Plant. | Profit and Loss. | Stock and Advances. | Less Receipts on Capital Account. | Net Total. |
| | £. | £. | £. | £ | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Brought forward - - | 6,241 | – | 1,600 | – | – | 1,526 | 105 | 881 | 986 | 8,381 | 351,008 | – | 73,890 | 5,341 | – | 9,080 | 882 | 438,437 |
| North Western Provinces —*continued.* | | | | | | | | | | | | | | | | | | |
| Bijnor Canals - - - | – | – | – | – | – | – | – | – | – | – | 6,997 | – | – | – | – | – | – | 6,997 |
| Bundelkund Irrigation Works: | | | | | | | | | | | | | | | | | | |
| Hamirpur Irrigation Works | – | – | – | – | – | – | – | – | – | – | 96 | – | 3 | – | – | – | – | 99 |
| Jhansie Irrigation Works - | – | – | – | – | – | – | – | – | – | – | 7,223 | – | 166 | – | – | – | – | 7,389 |
| Bundelkund Irrigation Survey | 71 | – | 473 | – | – | – | 3 | 31 | 34 | 510 | 1,705 | – | 17,385 | 142 | – | – | 56 | 19,176 |
| Eastern Ganges Canal - - | – | – | – | – | – | – | – | – | – | – | 960 | – | 32 | – | – | – | 86 | 906 |
| Agra Irrigation Works (abandoned) - - - - - | – | – | – | – | – | – | – | – | – | – | 20,122 | – | 2,069 | 6 | – | – | – | 22,197 |
| Total North Western Provinces - £. | 6,312 | – | 2,073 | – | – | 1,526 | 108 | 912 | 1,020 | 8,891 | 388,111 | – | 93,545 | 5,489 | – | 9,080 | 1,024 | 495,201 |
| Punjab. | | | | | | | | | | | | | | | | | | |
| Delhi and Goorgaon Irrigation Works - - - - | – | – | – | – | – | – | – | – | – | – | 17,553 | – | 784 | 1 | – | – | – | 18,338 |
| Upper Sutlej Inundation Canals | 195 | – | 49 | – | – | – | – | 198 | 198 | 46 | 41,350 | – | 5,889 | 1,315 | – | 145 | – | 48,699 |
| Lower Sutlej Inundation Canals | – | – | – | – | – | 44 | – | – | – | 44 | 9,610 | – | 1,083 | 63 | – | 53 | – | 10,809 |
| Indus Inundation Canal - | – | – | – | – | – | 192 | – | – | – | 192 | 48,869 | – | 8,164 | 67 | – | 642 | – | 57,742 |
| Shapore and Sahiwal Canal - | 1,406 | – | 70 | – | – | – | – | – | – | 1,476 | 3,484 | – | 114 | – | – | – | – | 3,598 |
| Abdool Rahman Khan's Canal* - - - - - | – | – | – | – | – | – | – | – | – | – | 3,334 | – | 176 | – | – | – | – | * 3,510 |
| Derajat Canals Special Survey | – | – | – | – | – | – | 1 | – | 1 | —1 | 930 | – | 27,939 | 174 | – | – | 25 | 29,018 |
| Lower Baree Doab Special Survey - - - - - | – | – | – | 3 | – | – | 8 | – | 8 | —5 | 1,680 | – | 20,538 | 227 | – | – | 14 | 22,431 |
| Total Punjab - £. | 1,601 | – | 119 | 3 | – | 236 | 9 | 198 | 207 | 1,752 | 126,810 | – | 64,687 | 1,847 | – | 840 | 39 | 194,145 |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Madras.** | | | | | | | | | | | | | | | | | | |
| Madras Water Supply | – | – | – | – | – | – | – | – | – | – | 92,860 | – | 9,171 | 633 | – | – | – | 102,664 |
| Chembrambakum Tank Project | 2,536 | – | 678 | 64 | – | – | 2 | – | 2 | 3,276 | 26,440 | – | 7,636 | 436 | – | – | 30 | 34,482 |
| Rooshkoolia Project | – | – | – | – | – | – | – | – | – | – | 209 | – | 3,470 | 8 | – | – | – | 3,687 |
| Perryar Project | – | – | – | – | – | – | – | – | – | – | 3,269 | – | 4 | – | – | – | – | 3,273 |
| Palar Anicut Project | 21 | – | 984 | – | – | – | – | – | – | 1,005 | 110,174 | – | 16,184 | 438 | – | – | – | 126,796 |
| Other Works | – | – | 1,914 | 2,802 | – | 511 | 763 | – | 763 | 4,464 | 13,381 | – | 10,925 | 3,200 | – | 323 | 2,800 | 25,029 |
| Famine Outlay not yet distributed | – | – | – | – | – | – | – | – | – | – | 2,600 | – | 1,077 | – | – | 1,374 | – | 5,051 |
| Total Madras £. | 2,557 | – | 3,576 | 2,866 | – | 511 | 765 | – | 765 | 8,745 | 248,933 | – | 48,467 | 4,715 | – | 1,697 | 2,830 | 300,982 |
| **Bombay.** | | | | | | | | | | | | | | | | | | |
| *Dekkan.* | | | | | | | | | | | | | | | | | | |
| Ahmedabad Collectorate: | | | | | | | | | | | | | | | | | | |
| Subarmati Project Survey | – | – | – | – | – | – | – | – | – | – | 499 | – | 3,028 | – | – | – | – | 3,527 |
| Ahmednagar Collectorate: | | | | | | | | | | | | | | | | | | |
| Bhatodi Tank | 226 | – | 60 | 31 | – | – | – | – | – | 317 | 26,061 | – | 6,614 | 930 | – | – | 54 | 33,551 |
| Belgaum and Dharwar Collectorate: | | | | | | | | | | | | | | | | | | |
| Madak Tank | 131 | – | —331 | – | – | – | – | – | – | —200 | 12,316 | – | 9,400 | 282 | – | – | – | 21,998 |
| Mavinkopp Tank | 221 | – | 63 | – | – | – | – | – | – | 284 | 711 | – | 199 | 20 | – | – | 1 | 929 |
| Doni Reservoir | 15 | – | 45 | – | – | – | 4 | – | 4 | 56 | 440 | – | 361 | 143 | – | – | 5 | 939 |
| Kalala Nulla | – | – | – | – | – | – | – | – | – | – | 2,233 | – | 699 | 3 | – | – | – | 2,935 |
| Gokak Canal | 6,295 | – | 1,100 | 1,337 | – | – | – | – | – | 8,732 | 6,348 | – | 1,135 | 1,401 | – | – | – | 8,884 |
| Dambal Tank | 2,765 | – | 564 | 59 | – | – | – | – | – | 3,388 | 4,245 | – | 934 | 88 | – | – | – | 5,267 |
| Medleri Tank | 1,732 | – | 442 | 52 | – | – | – | – | – | 2,226 | 2,300 | – | 661 | 63 | – | – | – | 3,024 |
| Ghataprabha Storage Reservoir | 66 | – | 255 | – | – | – | – | – | – | 321 | 1,119 | – | 3,154 | 36 | – | – | – | 4,309 |
| Malaprabha Project | – | – | – | – | – | – | – | – | – | – | 268 | – | 743 | 14 | – | – | – | 1,025 |
| Kaira Collectorate: | | | | | | | | | | | | | | | | | | |
| Khari Sluices | 768 | – | 173 | 8 | – | – | – | – | – | 949 | 5,738 | – | 1,719 | 65 | – | – | – | 7,522 |
| Tapti Canal | – | 11 | 2 | – | – | – | – | – | – | 13 | 4,290 | 11 | 11,231 | 937 | – | – | 16 | 16,453 |
| Kandeish Collectorate: | | | | | | | | | | | | | | | | | | |
| Hartala Tank | – | – | – | – | – | – | – | – | – | – | 3,171 | – | 1,150 | 258 | – | – | – | 4,579 |
| Whagad Tank | 21 | – | 1 | 104 | – | – | – | – | – | 126 | 21 | – | 1 | 104 | – | – | – | 126 |
| Jamda Canal | 235 | – | 53 | – | – | – | – | – | – | 288 | 74,012 | – | 17,789 | 1,213 | 117 | – | – | 93,131 |
| Wozar or Ojhar Canal and Extensions | 2,946 | – | 672 | – | – | – | – | – | – | 3,618 | 17,717 | – | 5,920 | 248 | – | – | 14 | 23,871 |
| Mhuswa Tank | 2,605 | – | 570 | – | – | – | – | – | – | 3,175 | 8,273 | – | 2,173 | 100 | – | – | – | 10,546 |
| Bhokar Tank | – | – | – | – | – | – | – | – | – | – | 174 | – | 849 | – | – | – | – | 1,023 |
| Nasik Collectorate: | | | | | | | | | | | | | | | | | | |
| Wadali Canal | – | – | – | – | – | – | – | – | – | – | 2,001 | – | 510 | 160 | – | – | – | 2,671 |
| Carried forward £. | 18,026 | 11 | 3,669 | 1,591 | – | – | 4 | – | 4 | 23,293 | 171,937 | 11 | 68,270 | 6,065 | 117 | – | 90 | 246,310 |

* Outlay on this canal originally included in the Capital Account of the Indus Inundation Canal.

No 57.—Detailed Account of Expenditure from Imperial Funds, Ordinary, against Capital Account of Agricultural Works, for the Year ended 31st March 1878—*contd.*

| | Expenditure during Year. | | | | | | | | | | Total Expenditure to End of Year. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Deduct | | | | | | | | | | | |
| | Works. | Maintenance. | Establishment. | Tools and Plant. | Profit and Loss. | Stock and Advance. | Less Receipts on Capital Account. | Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account. | Total. | Net Total. | Works. | Maintenance. | Establishment. | Tools and Plant. | Profit and Loss. | Stock and Advances. | Less Receipts on Capital Account. | Net Total. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Brought forward - - | 18,026 | 11 | 3,669 | 1,591 | – | – | 4 | – | 4 | 23,293 | 171,937 | 11 | 68,270 | 6,065 | 117 | – | 90 | 246,310 |
| Bombay—*continued.* | | | | | | | | | | | | | | | | | | |
| *Dekhan—continued.* | | | | | | | | | | | | | | | | | | |
| Poona Collectorate: | | | | | | | | | | | | | | | | | | |
| Nira Canal - - - | 15,526 | 6 | 3,165 | 2,424 | – | – | 6 | – | 6 | 21,115 | 17,841 | 6 | 10,010 | 5,051 | – | – | 6 | 32,902 |
| Kasardi Tank - - - | – | – | – | – | – | – | – | – | – | – | 3,143 | – | 850 | 88 | – | – | – | 4,081 |
| Motaba Tank - - - | 8,881 | – | 1,923 | 137 | – | – | 1 | – | 1 | 10,940 | 11,372 | – | 2,292 | 137 | – | – | 1 | 13,800 |
| Shirsuphal Tank - - | 10,156 | – | 1,842 | 96 | – | – | – | – | – | 12,094 | 11,329 | – | 2,042 | 96 | – | – | – | 13,467 |
| Patus Tank - - - | —524 | – | —76 | – | – | – | – | – | – | —600 | – | – | 13 | – | – | – | – | ·13 |
| Badalwadi Tank - - | 228 | – | 51 | – | – | – | – | – | – | 279 | 228 | – | 51 | – | – | – | – | 279 |
| Satara Collectorate: | | | | | | | | | | | | | | | | | | |
| Chickli Canal - - - | – | – | – | – | – | – | – | – | – | – | 3,985 | – | 1,361 | 21 | – | – | – | 5,367 |
| Gundowli Canal - - | – | – | – | – | – | – | – | – | – | – | 6,467 | – | 2,571 | 52 | – | – | 13 | 9,077 |
| Pingli Tank - - - | 7,973 | – | 1,834 | 126 | – | – | – | – | – | 9,933 | 12,802 | – | 2,637 | 476 | – | – | – | 15,915 |
| Mayni Tank - - - | 92 | – | 14 | – | – | – | – | – | – | 106 | 23,130 | – | 8,915 | 301 | – | – | 54 | 32,292 |
| Yerla Canal - - - | 8,435 | – | 1,641 | 118 | – | – | – | – | – | 10,194 | 27,567 | – | 5,176 | 520 | – | – | 6 | 33,257 |
| Rewari Canal - - - | – | – | – | – | – | – | – | – | – | – | 4,119 | – | 708 | ·2 | – | – | – | 4,829 |
| Mhaswad Canal - - | 12,789 | – | 2,376 | 571 | – | – | 27 | – | 27 | 15,709 | 16,469 | – | 3,144 | 3,009 | – | – | 27 | 22,595 |
| Newree Tank - - - | 60 | – | 10 | 97 | – | – | – | – | – | 167 | 135 | – | 49 | 548 | – | – | – | 732 |
| Sholapur Collectorate: | | | | | | | | | | | | | | | | | | |
| Ashti Tank - - - | 13,846 | – | 2,543 | 691 | – | – | 46 | – | 46 | 17,034 | 16,219 | – | 3,074 | 2,398 | – | – | 46 | 21,645 |
| Koregaum Tank - - | – | – | – | – | – | – | – | – | – | – | 1,588 | – | 324 | 6 | – | – | – | 1,918 |
| Pangaon Tank - - | 3,611 | – | 914 | 1,627 | – | – | 1 | – | 1 | 6,151 | 3,611 | – | 914 | 1,627 | – | – | 1 | 6,151 |
| Bhima and Sina Project Survey | – | – | – | – | – | – | – | – | – | – | 1,424 | – | 1,367 | 35 | – | – | – | 2,826 |
| | 99,099 | 17 | 19,906 | 7,478 | – | – | 85 | – | 85 | 126,415 | 333,366 | 17 | 113,768 | 20,432 | 117 | – | 244 | 467,456 |
| Deduct,—Outlay from Contributions - - | – | – | – | – | – | – | – | – | – | – | – | – | 25 | – | – | – | – | 25 |
| *Total Dekkan* - - | 99,099 | 17 | 19,906 | 7,478 | – | – | 85 | – | 85 | 126,415 | 333,366 | 17 | 113,743 | 20,432 | 117 | – | 244 | 467,431 |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Sind.* | | | | | | | | | | | | | | | | | | |
| Frontier Districts of Upper Sind: | | | | | | | | | | | | | | | | | | |
| Desert Canal - - - Mucksooda Canal - - - | 6,157 | – | 701 | 54 | – | – | – | – | – | 6,912 | 42,713 | – | 11,698 | 1,262 | – | – | 1 | 55,672 |
| Haiderabad Collectorate: | | | | | | | | | | | | | | | | | | |
| Alibhur Kachari Canal - | – | – | – | – | – | – | – | – | – | – | 1,963 | – | 354 | 2 | – | – | – | 2,319 |
| Fuleli Canal - - - | 1,285 | – | 263 | 2 | – | – | – | – | – | 1,550 | 53,413 | – | 13,865 | 65 | – | – | 2 | 67,341 |
| Great Marrack Canal - | – | – | – | – | – | – | – | – | – | – | 14,064 | – | 2,807 | 142 | – | – | 8 | 17,005 |
| Surfrazwah Canal, including Nasirwah - | – | – | – | – | – | – | – | – | – | – | 10,342 | – | 1,510 | 3 | – | – | – | 11,855 |
| Rohri and Haiderabad Canal Survey - - | – | – | – | – | – | – | – | – | – | – | 94 | – | 7,516 | 67 | – | – | – | 7,677 |
| Karachi Collectorate: | | | | | | | | | | | | | | | | | | |
| Nara and Branches, Improvements to - - Western Nara - - - | *-20,441* | – | *—5,853* | *-1,206* | – | – | *—19* | – | *—19* | *-27,481* | 4,239 | – | 1,003 | 6,787 | – | – | – | 12,029 |
| Pinyari Canal - - - | 117 | – | 29 | – | – | – | – | – | – | 146 | 1,362 | – | 321 | 3 | – | – | – | 1,686 |
| Eastern Delta Survey - | 3 | – | 1 | – | – | – | – | – | – | 4 | 177 | – | 1,669 | 17 | – | – | – | 1,863 |
| Shikarpur Collectorate: | | | | | | | | | | | | | | | | | | |
| Sind Canal - - - | – | – | – | – | – | – | – | – | – | – | 10,751 | – | 1,518 | – | – | – | – | 12,269 |
| Ghar and Branches - - | 1,948 | – | 381 | 29 | – | – | – | – | – | 2,358 | 33,261 | – | 7,415 | 173 | – | – | – | 40,849 |
| Kushmur and Bigari Bund | 804 | – | 132 | 41 | – | – | – | – | – | 977 | 71,044 | – | 9,966 | 4,438 | – | – | 491 | 84,957 |
| Kasimpur Bund - - | 964 | – | *—198* | 52 | – | – | – | – | – | 818 | 6,213 | – | 511 | 52 | – | – | – | 6,776 |
| Jambro Canal* - - - | – | – | – | – | – | – | – | – | – | – | 432 | – | 3,391 | – | – | – | 6 | 3,817 |
| Jerruck Canal Survey - | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| | *—9,163* | – | *—4,544* | *-1,028* | – | – | *—19* | – | *—19* | *-14,716* | 250,068 | – | 63,544 | 13,011 | – | – | 508 | 326,115 |
| Deduct,—Outlay from Contributions - - - | 155 | – | – | – | – | – | – | – | – | 155 | 1,393 | – | – | – | – | – | – | 1,393 |
| *Total Sind* - - £. | *—9,318* | – | *—4,544* | *-1,028* | – | – | *—19* | – | *—19* | *-14,871* | 248,675 | – | 63,544 | 13,011 | – | – | 508 | 324,722 |
| GRAND TOTAL, BOMBAY - £. | 89,781 | 17 | 15,362 | 6,450 | – | – | 66 | – | 66 | 111,544 | 582,041 | 17 | 177,287 | 33,443 | 117 | – | 752 | 792,153 |

* This work was formerly included with the Eastern Nara Works.

No. 58.—ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, ORDINARY, against REVENUE ACCOUNT of AGRICULTURAL WORKS for which CAPITAL and REVENUE ACCOUNTS are kept, for the Year ended 31st March 1878.

| | Expenditure during Year. | | | | | | | Total Expenditure to End of Year. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Works. | Repairs, including Plantations. | Establishment. | Tools and Plant. | Profit and Loss. | Revenue Refunded. | Total. | Works. | Repairs, including Plantations. | Establishment. | Tools and Plant. | Profit and Loss. | Revenue Refunded. | Total. |
| **IMPERIAL.** | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| **Rajpootana.** | | | | | | | | | | | | | | |
| Bheer Reservoir | – | 41 | 32 | 4 | – | – | 77 | – | 183 | 130 | 7 | – | – | 320 |
| Bulad Reservoir | – | 137 | 84 | 2 | – | – | 223 | – | 266 | 129 | 5 | – | – | 400 |
| Rajosie Reservoir | – | 11 | 16 | 1 | – | – | 28 | – | 40 | 30 | 2 | – | – | 72 |
| Tanks in Beawur Sub-Collectorate | 47 | 1,495 | 1,805 | 29 | – | – | 3,376 | 47 | 14,507 | 11,005 | 317 | – | – | 25,876 |
| Tanks in Ajmere Sub-Collectorate | 213 | 432 | 858 | 16 | – | – | 1,519 | 213 | 6,959 | 7,791 | 221 | – | – | 15,184 |
| Tanks in Todgurh Sub-Collectorate | 149 | 651 | 1,015 | 10 | – | – | 1,825 | 149 | 4,432 | 5,240 | 146 | – | – | 9,967 |
| Total Rajpootana £. | 409 | 2,767 | 3,810 | 62 | – | – | 7,048 | 409 | 26,387 | 24,325 | 698 | – | – | 51,819 |
| **British Burmah.** | | | | | | | | | | | | | | |
| Irrawaddy Embankment | 81 | 3,229 | 760 | 48 | – | – | 4,118 | The Revenue Accounts have not yet been made up finally, and the entries in these columns are therefore left blank. | | | | | | |
| Ramree Embankment | – | 20 | 5 | – | – | – | 25 | | | | | | | |
| Reclamation of Thalow Plain | 1 | 58 | 14 | – | – | – | 73 | | | | | | | |
| Reclamation of Pegu Plain | – | 736 | 170 | – | – | – | 906 | | | | | | | |
| Total British Burmah £. | 82 | 4,043 | 949 | 48 | – | – | 5,122 | | | | | | | |
| **Punjab.** | | | | | | | | | | | | | | |
| Delhi and Goorgaon Irrigation Works | – | 104 | 386 | – | – | – | 490 | 48 | 15,283 | 10,901 | 65 | 27 | – | 26,324 |
| Upper Sutlej Inundation Canals | 31 | 2,866 | 3,557 | 97 | – | – | 6,551 | 8,754 | 81,879 | 67,132 | 895 | 2 | – | 158,653 |
| Lower Sutlej and Chenab Inundation Canals | 1,257 | 1,218 | 5,467 | 67 | – | – | 8,009 | 9,136<br>152,209* | 31,174 | 70,655 | 519 | 57 | – | 263,750 |
| Indus Inundation Canal | 3,030 | 12,289 | 9,848 | 170 | – | – | 25,337 | 9,881 | 169,946 | 78,468 | 1,501 | 37 | – | 259,833 |
| Shahpore Canals | – | 504 | 96 | – | – | – | 600 | – | 3,393 | 361 | – | – | – | 3,754 |
| | 4,318 | 16,981 | 19,354 | 334 | – | – | 40,987 | 180,028 | 301,666 | 227,517 | 2,980 | 123 | – | 712,314 |
| Deduct Outlay from Contributions, Fine Fund, and Statute Labour | 976 | 397 | – | – | – | – | 1,373 | 10,000<br>152,209 | 57,002 | – | – | – | – | 219,211 |
| Total Punjab £. | 3,342 | 16,584 | 19,354 | 334 | – | – | 39,614 | 17,819 | 244,664 | 227,517 | 2,980 | 123 | – | 493,103 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Madras.** | | | | | | | | | | | | | | |
| Chembrambaukum Tank Project | 23 | 83 | 99 | 3 | – | – | 208 | The Revenue Accounts have not yet been made up finally, and the entries in these columns are therefore left blank. | | | | | | |
| Palar Anicut System | 503 | 3,030 | 1,247 | 89 | – | – | 4,869 | | | | | | | |
| Pelandorai Anicut System | – | 1,012 | 347 | 25 | – | – | 1,384 | | | | | | | |
| Famine outlay not yet distributed | – | – | – | – | – | – | – | | | | | | | |
| Total Madras £. | 526 | 4,125 | 1,693 | 117 | – | – | 6,461 | | | | | | | |
| **Bombay.** | | | | | | | | | | | | | | |
| *Dekkan.* | | | | | | | | | | | | | | |
| Ahmednagar Collectorate: | | | | | | | | | | | | | | |
| Bhatodi Tank | – | 75 | 17 | – | – | – | 92 | 96 | 338 | 485 | 5 | – | – | 924 |
| Mhaswa Tank | – | 9 | 5 | – | – | – | 14 | – | 9 | 5 | – | – | – | 14 |
| Wozar or Ojhar Canal | 10 | 128 | 65 | – | – | – | 203 | 22 | 244 | 219 | – | – | – | 485 |
| Dharwar Collectorate: | | | | | | | | | | | | | | |
| Madack Tank | 107 | 171 | 63 | – | – | – | 341 | 156 | 1,403 | 2,446 | 51 | – | – | 4,056 |
| Kulala Nulla | – | 2 | – | – | – | – | 2 | 18 | 265 | 371 | 10 | – | – | 664 |
| Dambal Tank | – | 422 | 103 | 14 | – | – | 539 | – | 422 | 103 | 14 | – | – | 539 |
| Kaira Collectorate: | | | | | | | | | | | | | | |
| Khari Sluices | 3 | 21 | 5 | – | – | – | 29 | 407 | 762 | 2,129 | 34 | – | – | 3,332 |
| Kandeish Collectorate: | | | | | | | | | | | | | | |
| Jamda Canal | 42 | 1,326 | 422 | – | 8 | – | 1,798 | 620 | 6,479 | 4,990 | 174 | 8 | – | 12,271 |
| Hartala Tank | – | 24 | 12 | – | – | – | 36 | – | 24 | 12 | – | – | – | 36 |
| Nasik Collectorate: | | | | | | | | | | | | | | |
| Warali Canal | – | 41 | 22 | – | – | – | 63 | – | 328 | 295 | 9 | – | – | 632 |
| Poona Collectorate: | | | | | | | | | | | | | | |
| Kasardi Tank | 32 | 17 | 11 | – | – | – | 60 | 41 | 324 | 157 | 39 | – | – | 561 |
| Satara Collectorate: | | | | | | | | | | | | | | |
| Chickli Canal | – | 46 | 10 | – | – | – | 56 | – | 365 | 773 | 3 | – | – | 1,141 |
| Gundowli Canal | – | 57 | 13 | – | – | – | 70 | – | 319 | 701 | 1 | – | – | 1,021 |
| Mayni Tank | – | 146 | 21 | – | – | – | 167 | – | 275 | 294 | 2 | – | – | 571 |
| Yerla Canal | – | 59 | 14 | – | – | – | 73 | – | 1,056 | 1,653 | 9 | – | – | 2,718 |
| Rewari Canal | – | 93 | 21 | – | – | – | 114 | 24 | 948 | 1,514 | 5 | – | – | 2,491 |
| Sholapur Collectorate: | | | | | | | | | | | | | | |
| Koregaum Tank | – | 3 | 1 | – | – | – | 4 | 9 | 310 | 148 | 38 | – | – | 505 |
| Carried forward £. | 194 | 2,640 | 805 | 14 | 8 | – | 3,661 | 1,393 | 13,871 | 16,295 | 394 | 8 | – | 31,961 |

* Charges on account of Statute Labour.

No. 58.—Account of Expenditure from Imperial and Provincial Funds, Ordinary, against Revenue Account of Agricultural Works, for the Year ended 31st March 1878—*cont^d.*

| | Expenditure during Year. | | | | | | | Total Expenditure to End of Year. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Works. | Repairs, including Plantations. | Establishment. | Tools and Plant. | Profit and Loss. | Revenue Refunded. | Total. | Works. | Repairs, including Plantations. | Establishment. | Tools and Plant. | Profit and Loss. | Revenue Refunded. | Total. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Bombay—*continued.* | | | | | | | | | | | | | | |
| Brought forward | 194 | 2,640 | 805 | 4 | 8 | – | 3,661 | 1,393 | 13,871 | 16 295 | 394 | 8 | – | 31,961 |
| *Sind.* | | | | | | | | | | | | | | |
| Frontier Districts of Upper Sind: | | | | | | | | | | | | | | |
| Desert Canal | – | 878 | 665 | 2 | – | – | 1,545 | 479 | 6,093 | 2,240 | 45 | – | – | 8,857 |
| Haiderabad Collectorate: | | | | | | | | | | | | | | |
| Alibhur Kacheri Canal | – | 430 | 104 | 1 | – | – | 535 | – | 2,532 | 590 | 8 | – | – | 3,130 |
| Fuleli Canal | 159 | 10,049 | 2,883 | 72 | – | – | 13,163 | 887 | 164,151 | 40,105 | 444 | – | – | 205,587 |
| Great Marrack Canal | – | 902 | 254 | 1 | – | – | 1,157 | – | 5,373 | 1,393 | 13 | – | – | 6,779 |
| Surfrazwah Canal | – | 921 | 264 | 2 | – | – | 1,187 | – | 3,384 | 1,093 | 7 | – | – | 4,484 |
| Karachi Collectorate: | | | | | | | | | | | | | | |
| Pinyari Canal | 31 | 2,690 | 1,244 | 11 | – | – | 3,976 | 2,666 | 71,796 | 33,687 | 905 | – | – | 109,054 |
| Shikarpur Collectorate: | | | | | | | | | | | | | | |
| Ghar and Branches | 94 | 7,861 | 2,602 | 27 | – | – | 10,584 | 476 | 71,946 | 19,166 | 112 | – | – | 91,700 |
| Kushmur and Bigari Bund | – | 3,003 | 1,224 | 11 | – | – | 4,238 | – | 6,523 | 2,010 | 38 | – | – | 8,571 |
| Kasimpur Bund | – | 313 | 46 | – | – | – | 359 | – | 385 | 73 | – | – | – | 458 |
| | 478 | 29,687 | 10,091 | 141 | 8 | – | 40,405 | 5,901 | 346,054 | 116,652 | 1,966 | 8 | – | 470,581 |
| Deduct, Expenditure from Contributions | 159 | – | – | – | – | – | 159 | 159 | – – | – | – | – | – | 159 |
| Total Bombay £. | 319 | 29,687 | 10,091* | 141 | 8 | – | 40,246 | 5,742 | 346,054 | 116,652* | 1,966 | 8 | – | 470,422 |
| **PROVINCIAL.** | | | | | | | | | | | | | | |
| North Western Provinces. | | | | | | | | | | | | | | |
| Eastern Jumna Canal | 2,066 | 7,267 | 10,626 | 202 | – | 196 | 20,357 | 10,546 | 210,221 | 278,154 | 2,061 | 32 | 325 | 501,339 |
| Dun Canals | – | 530 | 1,349 | 19 | – | – | 1,898 | 1,686 | 24,166 | 29,864 | 779 | 576 | – | 57,071 |
| Bijnor Canals | 190 | 204 | 139 | 3 | – | – | 536 | 190 | 2,381 | 2,715 | 14 | – | 518 | 5,818 |
| Bundlekund Irrigation Works { Hamirpur | – | 67 | 158 | 5 | – | – | 230 | 130 | 1,955 | 1,676 | 25 | – | – | 3,786 |
| Bundlekund Irrigation Works { Jhansie | 1 | 53 | 84 | 6 | – | 1 | 145 | 291 | 1,726 | 1,351 | 6 | – | 5 | 3,379 |
| Rohilkund Canals | 149 | 2,086 | 4,870 | 33 | – | 18 | 7,156 | 403 | 28,786 | 53,199 | 1,610 | 380 | 290 | 84,668 |
| Total North Western Provinces £. | 2,406 | 10,207 | 17,226 | 268 | – | 215 | 30,322 | 13,246 | 269,235 | 366,959 | 4,495 | 988 | 1,138 | 656,061 |
| Total Provincial £. | 2,406 | 10,207 | 17,226 | 268 | – | 215 | 30,322 | 13,246 | 269,235 | 366,959 | 4,495 | 988 | 1,138 | 656,061† |

* Exclusive of indirect charges for collection and police shown in the Revenue Accounts.

† The Revenue outlay on these works to close of 1876-77, amounting to 625,739 *l.* was incurred from Imperial Funds.

# No. 59.—DETAILED ACCOUNT of EXPENDITURE on MILITARY WORKS, for the Year ended 31st March 1878.

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | INSPECTOR GENERAL OF MILITARY WORKS. | £. | £. | £. | £. |
| | AGRA: | | | | |
| 1 | New buildings for European Infantry, consisting of one double-storeyed barrack for single men, 7 blocks of quarters for married men, and one double-storeyed hospital | 38,902 | 1,452 | 36,828 | 38,280 |
| 2 | Buildings for Ordnance Department in Fort | 2,910 | 100 | 2,775 | 2,875 |
| 3 | Hospital and subsidiary buildings for Native Infantry | 3,390 | 1,170 | - - | 1,170 |
| | ALLAHABAD: | | | | |
| 4 | Complete set of buildings for a regiment of European Infantry, consisting of 16 half-company and two whole company double-storeyed barracks for single men, one double-storeyed band barrack, eight blocks of single-storeyed family barracks; quarters for serjeant-major; two sets of quarters for schoolmaster and mistress; three double-storeyed hospitals, &c. | 230,505 | 1,215 | 247,448 | 248,663 |
| 5 | Quarters for European officers, consisting of three double-storeyed blocks of eight unit quarters each, seven double-storeyed blocks of four unit quarters each, mess-house, servants' houses, out offices, &c. | 42,187 | 217 | 40,410* | 40,627 |
| 6 | Buildings for Ordnance Department, consisting of a new armoury in the arsenal, powder magazine in fort, quarters with out-offices for warrant officers and Ordnance subordinates, extending and improving artificers' yard, and work-shops, &c. | 31,821 | 1,441 | 27,640 | 29,081 |
| 7 | A bakery, 4 rum and malt-liquor godowns, slaughter-yard and cattle shed, huts for slaughter-house attendants, dry-store godown, &c., for Commissariat Department | 20,970 | 537 | 16,792 | 17,329 |
| | BAKLOH: | | | | |
| 8 | New buildings for Native Infantry, consisting of a magazine, bells of arms, two hospitals, quarter-guard and armourer's shop | 10,278 | 237 | 5,480 | 5,717 |
| | BALOON, NEAR DALHOUSIE: | | | | |
| 9 | Road to the sanitarium, consisting of camel road from Baloon to Dhunera, Laballa Gully and Baloon road, Baloon and Ravee road, and huts for working party on Baloon spur | 75,789 | 4,541 | 74,733 | 79,274 |
| 10 | Providing permanent accommodation for European depôt, consisting of five double-storeyed barracks for single men, and buildings for Commissariat Department | 99,992 | 447 | 102,341 | 102,788 |
| 11 | Project for the supply of water | 12,138 | 889 | 11,431 | 12,320 |
| | BAREILLY: | | | | |
| 12 | Re-constructing No. 1, barrack destroyed by lightning | 3,222 | 1,751 | - - | 1,751 |
| | BENARES: | | | | |
| 13 | One hospital with subsidiary buildings for Native Infantry | 2,900 | 90 | 2,745 | 2,835 |
| | BARRACKPORE: | | | | |
| 14 | Completing accommodation for a detachment of Bengal Cavalry | 1,584 | 860 | - - | 860 |
| 15 | Completing permanent accommodation for two batteries of Royal Artillery, consisting of six single storeyed barracks for single men, four barracks for married men, with subsidiary buildings | 121,572 | 796 | 126,044 | 126,840 |
| | CALCUTTA: | | | | |
| 16 | Additions and improvements to Military Department Secretariat | 1,926 | 231 | - - | 231 |
| | CAWNPORE: | | | | |
| 17 | Completing accommodation for European Infantry, consisting of eight single-storeyed family barracks, quarters for serjeant major and quartermaster serjeant, hospital serjeants' quarters, armourer's shop, quarter-guard and cells, canteen, ball-court, plunge-bath, and magazine | 28,224 | —1 | 26,576 | 26,575 |
| 18 | Bakery and godowns for malt liquor and dry store, cattle sheds, elephant sheds, shambles, slaughter-yard, boundary walls and gates for Commissariat Department | 21,809 | 5 | 16,091 | 16,096 |
| | CHUCKRATA: | | | | |
| 19 | Road to connect the city of Saharunpore with the sanitarium, 79 miles in length, with bridges and inspection bungalows | 234,157 | 16,208 | 215,816 | 232,024 |
| | Carried forward £. | - - | 32,186 | — | — |

* Includes 306 *l.*, cost of constructing balcony, which was shown under other works in the accounts of 1875-76.

No. 59.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1878—*cont^d.*

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | | £. | £. | £. | £. |
| | Brought forward - - - | - - | 32,186 | — | — |
| | INSPECTOR GENERAL OF MILITARY WORKS—*continued.* | | | | |
| | CHUKRATA—*continued.* | | | | |
| 20 | Providing permanent accommodation for a regiment of European Infantry, consisting of seven blocks of quarters for married men, seven blocks for single men, and two hospitals; Commissariat buildings and general works - - - - | 135,789 | 13,969 | 113,258 | 127,227 |
| | DARJEELING: | | | | |
| 21 | Completing accommodation for convalescent depôt at Jullapahar, consisting of three cottage barracks, for single men, and two cottage barracks for married men, with subsidiary building - - - - - - - - - - - | 29,421 | 2,367 | 23,916 | 26,283 |
| 22 | New buildings for European Artillery at Jullapahar, consisting of three cottage barracks for single men, two cottage barracks for married men, quarters for medical subordinate and Commissariat serjeants, canteens, &c. - - - | 20,467 | 350 | 18,567 | 18,917 |
| | DELHIE: | | | | |
| 23 | Additions and improvements to fortifications, consisting of demolitions, railway entrenchment wall, batteries, and defensive works - - - - - - - | 21,843 | 1,500 | 33,742 | 35,242 |
| | DEHRA: | | | | |
| 24 | Quarter-guard and cells, rifle-range and hospital for Native Infantry, and accommodation for the Viceroy's bodyguard - - - - - - - - - | 4,976 | 133 | 3,356 | 3,489 |
| | DHARMSALA: | | | | |
| 25 | Enlarging Goorkha Hospital and providing quarters for Native doctors and Native servants - - - - - - - - - - - - - - | 1,715 | 410 | 1,043 | 1,453 |
| 26 | New buildings for all arms of the service, consisting of two upper-storeyed barracks and quarter-guard and cells - - - - - - - - - - - | 6,655 | 409 | 3,530 | 3,939 |
| | DUGSHAI: | | | | |
| 27 | New buildings for European Cavalry, consisting of two blocks of family quarters, privies, and bath-rooms - - - - - - - - - - - - | 3,763 | 127 | 3,639 | 3,766 |
| 28 | Additions and improvements to buildings for British Infantry - - - - | 41,592 | 5,327 | 29,282 | 34,609 |
| 29 | Additional permanent accommodation for a regiment of British Infantry - - | 64,738 | —31 | 55,836 | 55,805 |
| | DUM-DUM: | | | | |
| 30 | Buildings for Ordnance Department at Cossipore, consisting of new shell factory buildings, and additions and improvements to Gun-foundry building - - - | 32,654 | 211 | 44,243 | 44,454 |
| 31 | Snider factory buildings, including quarters for conductor and staff serjeants attached thereto - - - - - - - - - - - - - | 91,630 | 2,781 | 69,132 | 71,913 |
| | FEROZEPORE: | | | | |
| 32 | Improvements to inner line of defences in fortification - - - - - - | 4,250 | 1,901 | 2,220 | 4,121 |
| 33 | Buildings for Ordnance Department, consisting of additions and improvements to arsenal, quarters for warrant and non-commissioned officers, workshop in arsenal, &c. - - - - - - - - - - - - - - | 17,659 | 1,445 | 15,604 | 17,049 |
| 34 | Buildings for Commissariat Department, consisting of bungalows for commissariat serjeants, cattle serjeant, butcher serjeant, two wells, and bakery - - - | 4,698 | 30 | 4,497 | 4,527 |
| 35 | Cook-houses, Royal Artillery, and British Infantry Lines - - - - - - | 2,983 | 2,487 | 497 | 2,984 |
| | FUTTEGARH: | | | | |
| 36 | Additions to, and enclosure wall round, Gun-carriage Agency buildings - - | 5,271 | 1,237 | 3,412 | 4,649 |
| 37 | Levelling ground between fort and cantonments, and protecting parade-ground from action of the rains - - - - - - - - - - - - - | 1,007 | 445 | - - | 445 |
| | FYZABAD: | | | | |
| 38 | New buildings for European Infantry, consisting of 20 double-storeyed half-company barracks for single men, one band barrack, 10 double-storeyed barracks for married men, hospital for females, &c. - - - - - - - | 136,587 | 1,266 | 43,429 | 44,695 |
| 39 | Improving and rebuilding 12 barracks for single men of European Infantry and other additions thereto - - - - - - - - - - - - - | 79,339 | 14,576 | 42,386 | 56,962 |
| 40 | Buildings for Native Cavalry and Infantry, consisting of bungalow for staff serjeants, bells of arms, hospital, &c. - - - - - - - - - - | 2,637 | 93 | 2,230 | 2,323 |
| | ISHAPORE, NEAR BARRACKPORE: | | | | |
| 41 | Additions and improvements to powder works, consisting of three incorporating mill-houses, boiler-house, spare dressing and covering-house, sulphur refining buildings, quarters for subordinates, &c. - - - - - - - - - - | 85,559 | 2,639 | 90,391 | 93,030 |
| | GWALIOR FORTRESS: | | | | |
| 42 | Constructing snider magazine and lightning conductor to magazine - - - | 1,735 | 328 | 1,469 | 1,797 |
| | Carried forward - - - £. | - - | 86,186 | — | — |

No. 59.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1878—*cont^d*.

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | | £. | £. | £. | £. |
| | Brought forward - - - | - - | 86,186 | — | — |
| | INSPECTOR GENERAL OF MILITARY WORKS—*continued*. | | | | |
| | JUTOGH, NEAR SIMLA: | | | | |
| 43 | Permanent accommodation for Royal Artillery, consisting of buildings for men of Mountain Train Battery, two blocks of quarters for married men, and one block containing five sets of family quarters, and Commissariat buildings - - - | 13,429 | 238 | 12,776 | 13,014 |
| | JULLUNDUR: | | | | |
| 44 | New buildings for European Infantry, consisting of two full-company and 12 half-company double-storeyed barracks for single men, new hospital, main guard and cells, small-arms magazine and plunge-bath - - - - - - - - - | 160,497 | 394 | 105,518 | 105,912 |
| 45 | Additions and improvements to old buildings for Royal Artillery - - - - | 3,055 | 1,214 | 1,643 | 2,857 |
| | KALABAGH, NEAR KOOLDANA: | | | | |
| 46 | Temporary accommodation for European Infantry, consisting of two blocks of different sizes for 10 families, with out-houses - - - - - - - - | 1,998 | 320 | 1,647 | 1,967 |
| | KIDDERPORE: | | | | |
| 47 | Additional buildings and improvements to existing buildings of dockyard - - - | 67,994 | 2,647 | 57,804 | 60,451 |
| | KOOLDANA: | | | | |
| 48 | Huts for European troops at Kooldana and at Chungla Gully, and Bara Gully, one hut for victualling serjeant at Kooldana, and general cantonment works - | 8,607 | 996 | 7,306 | 8,302 |
| | LUCKNOW: | | | | |
| 49 | Remodelling and repairing roofs of semi-permanent barracks for Infantry, Artillery, and Cavalry - - - - - - - - - - - - - - | 122,969 | 19,809 | 59,579 | 79,388 |
| 50 | New buildings for European troops, consisting of magazine in right Infantry lines, soldier's prayer room, military prison, &c. - - - - - - - - | 4,496 | 555 | 3,875 | 4,430 |
| | MEEAN MEER: | | | | |
| 51 | Works for the supply of water to cantonment - - - - - - - - | 16,582 | 11,564 | 1,775 | 13,339 |
| 52 | Drainage works - - - - - - - - - - - - - - | 7,564 | 1,001 | 6,761 | 7,762 |
| 53 | Re-roofing and remodelling buildings in Royal Artillery and British Infantry lines - | 3,910 | 455 | 3,131 | 3,586 |
| | MEERUT: | | | | |
| 54 | *Additions*, alterations, and improvements to buildings for European troops - - | 11,686 | 39 | 10,762 | 10,801 |
| | MOOLTAN: | | | | |
| 55 | New fort and buildings connected therewith - - - - - - - - - | 43,087 | —*10,160* | 39,767 | 29,607 |
| 56 | *Buildings to complete accommodation for a regiment of European Infantry, consisting of six double-storeyed half-company barracks for single men, two double-storeyed barracks for 28 families, and one hospital - - - - - - - | 129,876 | 510 | 127,782 | 128,292 |
| 57 | Accommodation for Royal Artillery, consisting of one double-storeyed barrack for 28 families, cook-rooms and wash-houses - - - - - - - - - | 14,663 | 115 | 7,327 | 7,442 |
| | MORADABAD: | | | | |
| 58 | Completing accommodation for a wing of European Infantry, consisting of eight double-storeyed barracks for single men, armourers' shops, and subsidiary buildings - - - - - - - - - - - - - - - | 53,676 | - - | 27,832 | 27,832 |
| | MORAR: | | | | |
| 59 | Providing accommodation for Royal Artillery, consisting of three double-storeyed barracks for single men, one barrack for 12 families, two double-storeyed hospitals, one half-company barrack, used as hospital staff-serjeants' quarters, plunge-bath, quarter-guard and cells, magazine, harness-rooms, gun-sheds, and sheds for horses | 68,779 | 1,211 | 69,544 | 70,755 |
| 60 | Providing accommodation for troops in right European Infantry lines, consisting of two whole company and 16 half-company double-storeyed barracks for single men, one double-storeyed band barrack and 10 single-storeyed barracks for married men - - - - - - - - - - - - - - - | 173,310 | 475 | 150,901 | 151,376 |
| 61 | Accommodation for troops in left European Infantry lines, consisting of a range of single-storeyed buildings for married men, double-storeyed male hospital, quarter-guard and cells, armourer's workshop, and canteen - - - - - - | 22,474 | —*278* | 13,320 | 13,042 |
| 62 | Additions and improvements to buildings for European troops - - - - | 10,204 | 1,588 | 6,940 | 8,528 |
| 63 | Two hospitals with out-houses for Native Infantry - - - - - - | 6,790 | 2,068 | 4,001 | 6,069 |
| | Carried forward - - - £. | - - | 120,947 | — | — |

* A portion of this accommodation is used for the Royal Artillery, and the expenditure is accordingly eliminated.

## No. 59.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1878—*cont^d.*

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | | £. | £. | £. | £. |
| | Brought forward - - - | - - | 120,947 | — | — |
| | INSPECTOR GENERAL OF MILITARY WORKS—*continued.* | | | | |
| | MURREE: | | | | |
| 64 | Mule-sheds, bakery, and cattle-sheds for Commissariat Department - - - - | 8,431 | 1,442 | 4,731 | 6,173 |
| 65 | Providing accommodation for European troops, consisting of four double-storeyed half-company barracks for single men, completing accommodation for convalescents of all arms, huts for 100 families and 50 men at Cliffden; canteen, ball-court, &c. - - - - - - - - - - - - - - | 40,841 | 2,810 | 42,546 | 45,356 |
| | MUTTRA: | | | | |
| 66 | Re-roofing No. 41 bungalow, and fixing arm racks and shelves in barracks, European Cavalry Lines - - - - - - - - - - - - - - | 2,264 | 225 | 1,955 | 2,180 |
| | NOWGONG: | | | | |
| 67 | Buildings for a field battery of artillery, consisting of three double-storeyed barracks for single men, blacksmith's shop and shoeing shed, three harness-rooms and collar-maker's shop, quarter-guard and cells, three stables for 110 horses, and an hospital stable for eight horses, canteen, &c. - - - - - - - | 43,127 | 6,559 | 31,647* | 38,206 |
| 68 | Ten half-company double-storeyed barracks for single men of European Infantry - | 75,082 | 536 | 51,562† | 52,098 |
| 69 | New buildings for all arms of the service, consisting of six blocks of single-storeyed buildings for 70 families, and one double-storeyed hospital - - - - - - | 42,807 | 245 | 29,236 | 29,481 |
| | PESHAWUR: | | | | |
| 70 | Accommodation for European Infantry, in fortified enclosure, consisting of double-storeyed barracks to form sides, Nos. 1 and 2 of fortified enclosure, for single men, and improvements to certain buildings - - - - - - - - - - | 100,987 | 951 | 104,187 | 105,138 |
| 71 | Project for supply of water - - - - - - - - - - - - - | 84,455 | 11,423 | 32,384 | 43,807 |
| | PUCHMURREE: | | | | |
| 72 | Buildings and works for the formation of a sanitarium, consisting of four semi-permanent cottage barracks for single men, four blocks of quarters for married men, hospital, guard-room, commissariat buildings, and quarters for six officers - | 39,671 | 652 | 35,728 | 36,380 |
| | RANEEKHET: | | | | |
| 73 | Buildings for the accommodation of European troops at the sanitarium, consisting of two blocks of family quarters for Cavalry, one double-storeyed and one single-storeyed barrack, and 11 cottage barracks, for single men; quarters for 60 families; two hospitals; a block of 10 quarters for married serjeants, and temporary accommodation for Infantry, officers' quarters, buildings for Commissariat Department, and general cantonment works - - - - - - - - - - - | 129,688 | 7,419 | 123,178 | 130,597 |
| | ROORKEE: | | | | |
| 74 | Buildings for sappers and miners, single-storeyed barrack for eight married men, plunge-bath, quarters for medical subordinates, and hospital servants, &c. - - | 8,400 | 208 | 7,459 | 7,667 |
| | RAWUL PINDEE: | | | | |
| 75 | Works connected with fortified scheme, consisting of a fortified enclosure, two double-storeyed barracks for two full companies of British Infantry, magazines, a range of bomb-proof gun-sheds under an earthen traverse, workshop, &c. - - - - | 114,739 | 15,247 | 90,287 | 105,534 |
| | Removal of the Moarear brickfields to Toolsa - - - - - - - - | 1,114 | 806 | - - | 806 |
| | SOLON, NEAR DUGSHAI: | | | | |
| 76 | Huts for the accommodation of four companies of European Infantry, including quarters for officers and mess-house - - - - - - - - - - | 10,181 | 244 | 10,152 | 10,396 |
| 77 | Bakery, with servants' houses - - - - - - - - - - - - | 1,485 | 1,301 | - - | 1,301 |
| | SAUGOR: | | | | |
| 78 | Completing permanent accommodation for European Infantry, consisting of 16 half-company double-storeyed barracks and one double-storeyed gymnasium, barrack for single men, eight blocks of married men's barracks, one double-storeyed hospital, armourer's shop, &c. - - - - - - - - - - - | 251,490 | —1,005 | 210,589 | 209,584 |
| | SEALKOTE: | | | | |
| 79 | Re-constructing No. 10 Barrack, European Infantry - - - - - - - | 7,906 | 1,242 | 6,408 | 7,650 |
| 80 | Constructing stables for 102 horses of European Artillery - - - - - - | 1,320 | 1,023 | 97 | 1,120 |
| | SAHARUNPORE: | | | | |
| 81 | Additions and alterations to stud buildings; corn-crushing shed, drinking-trough, horse-run, stables, overseers' quarters, &c. - - - - - - - - - | 332 | 910 | 883‡ | 1,793 |
| | Carried forward - - - £. | - - | 173,185 | — | — |

* Includes 578 *l.*, cost for 10 cook-houses, previously included in item No. 69.
† Includes 1,657 *l.*, cost for 28 cook-houses, previously included in item No. 69.
‡ Previously included in other items under 1,000 *l.*

No. 59.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1878—*cont^d.*

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | | £. | £. | £. | £. |
| | Brought forward - - - | - - | 173,185 | — | — |
| | INSPECTOR GENERAL OF MILITARY WORKS—*continued.* | | | | |
| | SUBATHOO: | | | | |
| 82 | Completing accommodation for a regiment of European Infantry, consisting of the purchase and preparation of sites for one double-storeyed barrack, for 32 families, hospital, medical subordinates' quarters, powder magazine, canteen, armourer's shop, and improvements to old barracks - - - - - - - - - - | 108,587 | 2,530 | 59,543 | 62,073 |
| | SIMLA: | | | | |
| 83 | Purchase of "Portmore Estate" as an Office for the Quartermaster General - - | - - | 2,030 | - - | 2,030 |
| | UMBALLA: | | | | |
| 84 | The new water supply project - - - - - - - - - - - - | 8,005 | 1,832 | 5,046 | 6,878 |
| | UMRITSUR: | | | | |
| 85 | Draining the interior of Fort Govindgurh - - - - - - - - - - | 1,729 | 1,866 | - - | 1,866 |
| | OTHER WORKS IN THE MILITARY WORKS BRANCH: | | | | |
| 86 | Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - | - - | 8,152 | — | — |
| | Minor works estimated to cost 250 *l.* and under, each - - - - - - | - - | 36,821 | — | — |
| | | — | 226,416 | — | — |
| | Deduct,—Expenditure from Contributions - - - - - - | - - | 1,609 | — | — |
| | TOTAL INSPECTOR GENERAL - - - £. | - - | 224,807 | — | — |
| | CENTRAL INDIA. | | | | |
| | MHOW: | | | | |
| 87 | Buildings for a regiment of European Cavalry, consisting of seven double-storeyed barracks for single men; one double-storeyed hospital for females, quarter-guard and cells, plunge-bath and well, expense magazine, and ball court - - - - | 183,233 | 499 | 150,973 | 151,472 |
| 88 | Buildings for Artillery, consisting of single-storeyed barracks for Field Battery, four double-storeyed barracks for married men, three bullock-sheds, plunge-bath, wells, &c. - - - - - - - - - - - - - - - | 47,628 | 21,048 | 22,815 | 43,863 |
| 89 | Buildings for a regiment of European Infantry, consisting of five double-storeyed barracks for single men, and nine single-storeyed barracks for married men; a double-storeyed hospital, expense magazine, wells, quarter-guard and cells, canteen, ball courts, &c. - - - - - - - - - - - - | 196,034 | 704 | 123,849 * | 124,553 |
| | NEEMUCH: | | | | |
| 90 | New buildings for European Infantry, consisting of nine half-company and one full company barracks for single men, one block of 10 family quarters, quarter-guard, canteen, magazine, &c. - - - - - - - - - - - - | — | — | — | — |
| 91 | New buildings for European Artillery, consisting of three half-company double-storeyed barracks for single men, single-storeyed barracks for married men, magazine, canteen, harness room, and gun-shed - - - - - - - - | 43,313 | 7,467 | 32,620 | 40,087 |
| | OTHER WORKS THROUGHOUT THE PROVINCE: | | | | |
| 92 | Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - | - - | 377 | — | — |
| | Minor works estimated to cost 250 *l.* and under, each - - - - - - | - - | 3,764 | — | — |
| | TOTAL CENTRAL INDIA - - - £. | - - | 33,859 | — | — |
| | COORG. | | | | |
| | OTHER WORKS THROUGHOUT THE PROVINCE: | | | | |
| 93 | Works costing 1,000 *l.* and under, each - - - - - - - - - | - - | 391 | — | — |
| | Minor works estimated to cost 150 *l.* and under, each - - - - - - | - - | 71 | — | — |
| | TOTAL COORG - - - £. | - - | 462 | — | — |
| | HYDERABAD. | | | | |
| | TRIMULGHERRY: | | | | |
| 94 | New set of buildings for a regiment of European Cavalry, consisting of six double-storeyed barracks for single men, four ranges of family barracks, band barrack, and general works - - - - - - - - - - - - - - | 199,619 | 17,445 | 133,302 | 150,747 |
| 95 | Officers' quarters and mess-house for European Cavalry - - - - - - | 38,132 | 357 | 35,448 | 35,805 |
| 96 | Project for supply of water to European troops - - - - - - - - | 39,059 | 8,979 | 17,699 | 26,678 |
| 97 | New set of buildings for one battery of Horse Artillery, two field batteries and one heavy field battery, consisting of seven double-storeyed barracks for single men; family quarters, &c. - - - - - - - - - - - - | 115,650 | 2,979 | 107,046 | 110,025 |
| | Carried forward - - - £. | - - | 29,760 | — | — |

* Includes cost of certain works for European Infantry and Cavalry shown under other works in previous accounts.

No. 59.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1878—*cont*[d].

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | | £. | £. | £. | £. |
| | Brought forward - - - | - - | 29,760 | — | — |
| | HYDERABAD—*continued.* | | | | |
| | TRIMULGHERRY—*continued.* | | | | |
| 98 | Buildings for European Infantry, consisting of 10 half-company barracks, two ranges of family quarters, and Staff-serjeant's quarters - - - - - - - - - | 110,043 | 2,420 | 108,045* | 110,465 |
| 99 | Fortifications and buildings within - - - - - - - - - - - | 14,754 | 836 | 14,408 | 15,244 |
| 100 | Ordnance works, consisting of magazines, arsenal buildings, wells, sub-conductors' quarters, &c. - - - - - - - - - - - - - - - | 18,511 | 1,073 | 17,065 | 18,138 |
| 101 | Store-room, bakery, slaughter-house, &c., for the Commissariat Department - - | 23,064 | 948 | 21,213 | 22,161 |
| | *Note.*—In the previous accounts the above three items were shown as one project. | | | | |
| | SECUNDERABAD: | | | | |
| 102 | Constructing 24 elephant-sheds for the Commissariat Department and for the heavy field battery - - - - - - - - - - - - - - | 1,511 | 245 | 1,344 | 1,589 |
| 103 | Buildings for Native Infantry extending and removing rifle ranges - - - - | 641 | 98 | 577 | 675 |
| | OTHER WORKS THROUGHOUT THE PROVINCE: | | | | |
| 104 | Minor works estimated to cost 250 *l.* and under, each - - - - - - - - | - - | 3,732 | — | — |
| | Works costing 1,000 *l.* and under each, and not forming portion of projects detailed above - - - - - - - - - - - - - - - | - - | 399 | — | — |
| | TOTAL HYDERABAD - - - £. | - - | 39,511 | — | — |
| | PORT BLAIR. | | | | |
| | ABERDEEN: | | | | |
| 105 | Barracks for the accommodation of half a regiment of Native Infantry - - - | 10,726 | 1,951 | 6,159 | 8,110 |
| | ROSS AND VIPER ISLANDS: | | | | |
| 106 | Bastions and inclosures round military buildings, and works required for better protection of troops from convicts - - - - - - - - - - | 2,892 | 197 | 943 | 1,140 |
| | OTHER WORKS IN PORT BLAIR: | | | | |
| 107 | Works costing 1,000 *l.* and under each, and not forming portions of projects detailed above - - - - - - - - - - - - - - | - - | 228 | — | — |
| | Minor works estimated to cost 250 *l.* and under, each - - - - - - - | - - | 106 | — | — |
| | TOTAL PORT BLAIR - - - £. | - - | 2,482 | — | — |
| | RAJPOOTANA. | | | | |
| | NUSSEERABAD: | | | | |
| 108 | Buildings for a regiment of European Infantry, consisting of eight blocks of double-storeyed barracks and 16 quarter-company single-storeyed barracks for single men; six blocks of single-storeyed barracks for married men; converting certain barracks into hospitals, band barrack, canteen, quarter-guard and cells, armourer's workshop, plunge-bath, &c. - - - - - - - - - - - | 180,034 | 31 | 137,679 | 137,710 |
| 109 | Supplying Nusseerabad Cantonment with sweet water from Donta - - - - | 25,875 | 10,865 | 11,519 | 22,384 |
| | TARRAGHUR: | | | | |
| 110 | Buildings and works to test the desirability of locating troops at Tarraghur - - | 9,146 | 22 | 9,599 | 9,621 |
| | MOUNT ABOO: | | | | |
| 111 | Re-roofing Aboo Lawrence School and making certain additions thereto - - | 1,890 | 1,838 | - - | 1,838 |
| | OTHER WORKS THROUGHOUT THE PROVINCE: | | | | |
| 112 | Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - - - - | - - | 878 | — | — |
| | Minor works costing 250 *l.* and under, each - - - - - - - - - | - - | 2,218 | — | — |
| | TOTAL RAJPOOTANA - - - £. | - - | 15,852 | — | — |

* Includes 390 *l.* cost for Hospital Serjeant's quarters, shown under head "Other Works" in the accounts of 1875-76.

No. 59.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1878—*cont^d.*

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | CENTRAL PROVINCES. | £. | £. | £. | £. |
| | ASEERGHUR: | | | | |
| 113 | Barracks for a detachment of European troops in fort, consisting of two barracks for single men, and quarters for married men | 30,845 | 194 | 27,984 | 28,178 |
| | JUBBULPORE: | | | | |
| 114 | Completing accommodation for a regiment of European Infantry, consisting of improvements of 10 barracks, and improvements to hospital | 50,550 | 4,037 | 46,478 | 50,515 |
| | KAMPTEE: | | | | |
| 115 | Additions and improvements to existing barracks for Royal Artillery, and additional subsidiary and auxiliary buildings for Royal Artillery | 5,715 | 4,736 | 330 | 5,066 |
| | Additions and improvements to existing buildings for European Infantry, viz., remodelling barracks Nos. 1, 2, 3, 4, and 5 and family barracks | 34,247 | 7,899 | 14,492 | 22,391 |
| 116 | Erecting four camel sheds for Commissariat Department | 3,881 | 57 | 3,298 | 3,355 |
| 117 | Protective works at Kamptee | 5,180 | 5,003 | - - | 5,003 |
| 118 | Drainage of swamp near European Infantry Barracks | 1,032 | 794 | - - | 794 |
| | WORKS THROUGHOUT THE PROVINCE: | | | | |
| 119 | Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above | - - | 1,546 | — | — |
| | Minor works estimated to cost 250 *l.* and under, each | - - | 3,550 | — | — |
| | TOTAL CENTRAL PROVINCES £. | - - | 27,816 | — | — |
| | BRITISH BURMAH. | | | | |
| | RANGOON: | | | | |
| 120 | Defences of the town and harbour of Rangoon | 54,513 | 9 | 49,104 | 49,113 |
| 121 | New set of buildings for a regiment of European Infantry, in three sections, the first section consisting of one barrack for a full company and a band barrack, the second consisting of two barracks for full companies, and the third also of two barracks for two full companies | 39,684 | 7,381 | 32,449 | 39,830 |
| | THAYETMYO: | | | | |
| 122 | Fortification works, consisting of completion of redoubt, north and south gates, guard-house in redoubt, escarp wall round redoubt, with drawbridge and barrier gates, bridges to redoubt, and single-storeyed barrack in redoubt for 80 men and four serjeants | 26,219 | 3,984 | 20,617 | 24,601 |
| 123 | Remodelling existing stables for Royal Artillery | 2,158 | —33 | 45 | 12 |
| | TOUNGHOO: | | | | |
| 124 | Additions and improvements to the existing lines for Native Infantry | 3,549 | 309 | 3,128 | 3,437 |
| | WORKS THROUGHOUT THE PROVINCE: | | | | |
| 125 | Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above | - - | 336 | — | — |
| | Minor works estimated to cost 250 *l.* and under, each | - - | 3,470 | — | — |
| | TOTAL BRITISH BURMAH £. | - - | 15,456 | — | — |
| | ASSAM. | | | | |
| | SHILLONG: | | | | |
| | Buildings for Native Troops: | | | | |
| 126 | Fitting up the Eurasian Artillery Barracks to accommodate the Head Quarter Wing of the Assam Native Infantry Regiment | 1,110 | 454 | - - | 454 |
| | UPPER ASSAM: | | | | |
| 127 | Buildings and Roads, Naga Hills | - - | 1,540 | - - | 1,540 |
| | DIBRUGARH: | | | | |
| 128 | Metalling main road of the cantonment | 1,187 | 240 | 668 | 908 |
| | WORKS THROUGHOUT THE PROVINCE: | | | | |
| 129 | Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above | - - | 754 | — | — |
| | Minor works estimated to cost 250 *l.* and under, each | - - | 717 | — | — |
| | TOTAL ASSAM £. | - - | 3,705 | — | — |

No. 59.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1878—*cont*ᵈ.

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | | £. | £. | £. | £. |
| | BENGAL. | | | | |
| | WORKS THROUGHOUT THE PROVINCE: | | | | |
| 130 | Works costing 1,000 *l.* and under, each | - - | 845 | — | — |
| | Minor works estimated to cost 250 *l.* and under, each | - - | 339 | — | — |
| | TOTAL BENGAL £. | - - | 1,184 | — | — |
| | NORTH WESTERN PROVINCES. | | | | |
| | MEERUT: | | | | |
| 131 | Cantonment drainage works | 8,044 | 6,485 | 445 | 6,930 |
| | WORKS THROUGHOUT THE PROVINCE: | | | | |
| 132 | Minor works estimated to cost 250 *l.* and under, each | - - | 926 | — | — |
| | TOTAL NORTH WESTERN PROVINCES £. | - - | 7,411 | — | — |
| | PUNJAB. | | | | |
| | ABBOTTABAD: | | | | |
| 133 | Constructing family quarters in the Right Native Infantry Lines | 1,115 | 74 | - - | 74 |
| | DERA ISMAIL KHAN: | | | | |
| 134 | Constructing hospital for Right Native Infantry Lines | 1,360 | 564 | - - | 564 |
| | Spurs and Protective Works for Protection of Cantonment from Destruction by the Encroachments of the River Indus: | | | | |
| 135 | Old outlay on works completed | - - | - - | 3,771 | 3,771 |
| | Current outlay on protective works from new encroachments | 41,640 | 48 | 42,186 | 42,234 |
| | HAZARA: | | | | |
| 136 | Additions to the Fort Abazaie | 1,477 | 642 | - - | 642 |
| 137 | Building fortified posts and rest-houses at Jindh and Nani Nullahs | 4,619 | 2,729 | - - | 2,729 |
| | RAJANPOOR: | | | | |
| 138 | Sinking deeper the artizans' well in fortified inclosure | 1,836 | 652 | 943 | 1,595 |
| | WORKS THROUGHOUT THE PROVINCE: | | | | |
| 139 | Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above | - - | 2,728 | — | — |
| | Minor works estimated to cost 250 *l.* and under, each | - - | 2,273 | — | — |
| | TOTAL PUNJAB £. | - - | 9,710 | — | — |
| | MADRAS. | | | | |
| | BANGALORE: | | | | |
| 140 | Project for supplying Bangalore with water | 34,904 | 968 | 28,405 | 29,373 |
| 141 | Drainage of Native Infantry lines | 1,440 | 130 | 667 | 797 |
| | BELLARY: | | | | |
| 142 | Improving the supply of water for drinking purposes | 14,163 | - - | 13,192 | 13,192 |
| 143 | Barracks for European troops, consisting of an additional block and band barrack for European Infantry, 11 ranges of quarters for married men, hospital for females, and other works | 50,394 | 4,730 | 45,238 | 49,968 |
| 144 | Renewing roof of verandah of barracks for European Artillery | 1,860 | 595 | 1,210 | 1,805 |
| | CANNANORE: | | | | |
| 145 | Converting No. 1 range family barrack into a guard-room and lock-up | 1,393 | 1,123 | - - | 1,123 |
| | Carried forward £. | - - | 7,546 | — | — |

No. 59.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1878—*cont^d.*

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877–78. |
|---|---|---|---|---|---|
| | | £. | £. | £. | £. |
| | Brought forward | - - | 7,546 | — | — |
| | MADRAS—*continued.* | | | | |
| | MADRAS: | | | | |
| 146 | Converting Public Works' workshop buildings at Chepauk into a military hospital | 20,800 | —814 | 821 | 7 |
| 147 | Ground for construction of a new set of huts for Native Infantry | 5,166 | 2,000 | - - | 2,000 |
| | VYASARAPADI: | | | | |
| 148 | Improvements to gunpowder factory | 5,401 | 4,124 | - - | 4,124 |
| | TRICHINOPOLY: | | | | |
| 148 | European detail hospital and contagious disease ward | 2,048 | 1,813 | *247 | 2,060 |
| | POONAMALLEE: | | | | |
| 149 | New doubled-storeyed hospital | 10,200 | 4,471 | 4,429 | 8,900 |
| | WELLINGTON: | | | | |
| 150 | Constructing a timber bridge over the Waterloo stream | 1,220 | 1,274 | - - | 1,274 |
| | WORKS THROUGHOUT THE PROVINCE: | | | | |
| 151 | Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above | - - | 5,132 | — | — |
| | Minor works estimated to cost 250 *l.* and under, each | - - | 5,044 | — | — |
| | TOTAL MADRAS £. | - - | 30,590 | — | — |
| | BOMBAY. | | | | |
| | ADEN: | | | | |
| 152 | Re-roofing one of the barracks in Front Bay | 1,397 | 1,397 | - - | 1,397 |
| 153 | Fortified posts, viz., several projects for the defence of the harbour, guard-room at the main pass gate, and mounting ten 9-inch guns in temporary position | 26,005 | 287 | 27,665 | 27,952 |
| 154 | Improving the water supply arrangement at Camp and Steamer point | 3,501 | 502 | 3,140 | 3,642 |
| 155 | New Racquet Court | 1,713 | 1,709 | - - | 1,709 |
| | AHMEDABAD: | | | | |
| 156 | New buildings for European troops, consisting of three blocks of quarters for families and three single-storeyed barracks with out-houses for Artillery, two single-storeyed barracks with out-houses for Infantry | 52,456 | 15,981 | 28,522 | 44,503 |
| 157 | Commissariat store-rooms, main building and out offices | 1,919 | 907 | - - | 907 |
| 158 | Slaughter-yard and cattle-shed | 1,427 | 1,425 | - - | 1,425 |
| | BELGAUM: | | | | |
| 159 | New buildings for light field battery, consisting of three half-company double-storeyed barracks for single men, two blocks of single-storeyed quarters for 18 families, quarters for Staff serjeants, plunge-bath, canteen, fives-court, skittle alley, &c. | 58,549 | 29 | 58,122 | 58,151 |
| | BOMBAY: | | | | |
| 160 | Improvements to the lines at Bori Bunder removing and recreating and new Pendalls in the detail lines and auxiliary accommodation | 6,142 | 2,666 | 3,146 | 5,812 |
| 161 | Project for harbour defences, consisting of batteries on Oyster Rock, Cross Island, Colaba Point, Butcher's Island, Malabar Point, and Middle Ground; new workshops, fort on 12-foot patch, saddle-back barges, &c. | 601,800 | 1,234 | 465,884† | 467,118 |
| 162 | Emergent works in connection with defence of the town and harbour of Bombay | 20,337 | 453 | 14,399 | 14,852 |
| 163 | Works connected with the Indian Troop Service, consisting of purchase of Hog Island, for site on which hydraulic lift is erected, works for erecting lift, charges for the same, and payments made in England | - - | —306 | 147,218 | 146,912(*a*) |
| | (*a*) This is not the whole of the outlay, as certain charges, incurred in England for purchase of lift, are still to be brought on to Indian books. | | | | |
| 164 | New pumping-engine, boiler-house, and store-room in Her Majesty's dockyard | 12,320 | 4,957 | 1,913 | 6,870 |
| | COLABA: | | | | |
| 165 | Temporary works for the accommodation of troops, consisting of six semi-permanent barracks, quarter-guard, cells and lock-up, extra hospital for females, &c. | 28,901 | 300 | 25,123 | 25,423 |
| 166 | Reconstructing the Depôt Barracks at Colaba (sanitarium), removing existing buildings, and clearing and levelling the site | 5,457 | 5,304 | - - | 5,304 |
| | Carried forward £. | - - | 36,845 | — | — |

* Shown under minor works in previous year.

† In the previous accounts a portion of the cost for saddle-back barges was erroneously charged twice.

No. 59.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1878—*cont*[d].

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | | £. | £. | £. | £. |
| | BOMBAY—*continued.* Brought forward - - - | - - | 36,845 | — | — |
| | DHARWAR: | | | | |
| 167 | New buildings for Native Infantry, consisting of one hospital, quarter-guard, and cells, roads, wells, &c. - - - - - - - - - - - - | 6,735 | 168 | 5,611 | 5,779 |
| | GHORIPURI: | | | | |
| 168 | Additional barrack accommodation for European Infantry, consisting of 12 single-storeyed new barracks for single men, one block of family quarters, additions, &c., to the hospital, quarter-guard, and cells, &c. - - - - - - - | 47,396 | 10,604 | 2,525 | 13,129 |
| | JACOBABAD: | | | | |
| 169 | Hospital and out-buildings for the 3rd Regiment Sind Horse, Native Cavalry - | 1,528 | 401 | 1,030 | 1,431 |
| 170 | Increasing hospital accommodation for 30th Regiment Native Infantry (Jacob's Rifles) - - - - - - - - - - - - - - - | 1,300 | 756 | 80 | 836 |
| | KIRKEE: | | | | |
| 171 | Ordnance works at Kirkee and Puna, consisting of cartridge factory buildings, and works comprising gunpowder factory and residence of Agent; converting Puna Arsenal into a gun-carriage factory, quarters for overseer, additional buildings for the small-arms factory, &c. - - - - - - - - - | 330,440 | 10,462 | 276,656 | 287,118 |
| | KURRACHEE: | | | | |
| 172 | Reconstructing barracks for native troops in FitzClarence Lines - - - - | 3,163 | 1,065 | 2,097 | 3,162 |
| | PUNA: | | | | |
| 173 | Hospital accommodation for the 8th Regiment Native Infantry - - - - | 6,036 | 878 | 265 | 1,143 |
| | PUNA IRRIGATION: | | | | |
| 174 | Raising the dam and waste weir of Pashan Lake - - - - - - - - | 1,055 | 199 | - - | 199 |
| | SATARA: | | | | |
| 175 | Bungalow to contain school-room, orderly-room, and coffee-shop, with subsidiary buildings for European Infantry - - - - - - - - - - | 2,256 | 73 | 2,212 | 2,285 |
| | WORKS THROUGHOUT THE PROVINCE: | | | | |
| 176 | Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - - | - - | 5,195 | — | — |
| | Minor works costing 250 *l.* and under, each - - - - - - - - - | - - | 9,107 | — | — |
| | TOTAL BOMBAY - - - £. | - - | 75,753 | — | — |
| | BUILDINGS UNDER QUETTA AGENCY. | | | | |
| | QUETTA: | | | | |
| 177 | Accommodation for troops at Quetta—consisting of lines for Native Infantry, Cavalry, Sappers, and Royal Artillery - - - - - - - - - | - - | 9,912 | - - | 9,912 |
| 178 | Subsidiary Buildings—Hospital - - - - - - - - - - - - | - - | 864 | - - | 864 |
| 179 | Additions and alterations to the Fort—consisting of alteration to Fort, well, and magazine - - - - - - - - - - - - - | 640 | 587 | - - | 587 |
| 180 | Cantonment and boundary roads - - - - - - - - - - - | - - | 111 | - - | 111 |
| | DASHT: | | | | |
| 181 | Well at Dasht - - - - - - - - - - - - - - | - - | 516 | - - | 516 |
| | KHELAT: | | | | |
| 182 | Native Infantry Lines - - - - - - - - - - - - - | - - | 1,157 | - - | 1,157 |
| 183 | Minor works estimated to cost 250 *l.* and under each - - - - - - - | - - | 33 | - - | 33 |
| | TOTAL - - - £. | - - | 13,180 | — | — |

## No. 60.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY BUILDINGS, for the Year ended 31st March 1878.

| PROVINCES. | Accommodation for Troops. | | | | | Ordnance Works. | Commissariat. | Staff and Miscellaneous. | Stud. | Roads to Hill Stations, or Lines of Military Communications. | General Cantonment Works. | Fortifications. | Public Works. | Dockyard or Naval. | Barrack Department. | Miscellaneous. | Total. | Deduct Outlay from Contributions. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Buildings for European Troops. | Buildings for Native Troops. | Quarters for Officers. | Rest Houses. | Rent of Buildings or Compensation for Quarters. | | | | | | | | | | | | | | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Inspector General of Military Works | 142,179 | 7,278 | 3,898 | 823 | 8,668 | 8,834 | 9,020 | 2,357 | 1,575 | 12,756 | 27,947 | 15,473 | 3,526 | 1,425 | – | – | 245,759 | – | 245,759 |
| Central India | 5,393 | 854 | 26 | – | 401 | 647 | 99 | 99 | – | – | 999 | 15 | – | – | – | – | 8,533 | 349 | 8,184 |
| Coorg | 102 | – | 168 | – | – | 21 | 39 | – | – | – | – | – | – | – | – | – | 330 | – | 330 |
| Hyderabad | 3,748 | 258 | – | – | 301 | 74 | 208 | 103 | – | – | 1,311 | 104 | – | – | – | 90 | 6,197 | – | 6,197 |
| Port Blair | – | 204 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 204 | – | 204 |
| Rajpootana | 4,745 | 1,089 | 51 | – | 134 | 42 | 170 | 218 | – | – | 876 | – | – | – | – | – | 7,325 | – | 7,325 |
| Central Provinces | 3,459 | 966 | – | 538 | 517 | 191 | 433 | 332 | – | – | 1,656 | – | – | – | – | – | 8,092 | – | 8,092 |
| British Burmah | 4,206 | 1,521 | – | – | 98 | 485 | 800 | 323 | – | – | 2,330 | 677 | – | – | – | – | 10,440 | – | 10,440 |
| Assam | 109 | 1,330 | – | – | – | – | 39 | – | – | – | 391 | 97 | – | – | – | – | 1,966 | – | 1,966 |
| Bengal | 588 | 588 | – | – | – | 30 | 261 | 110 | – | – | 537 | – | – | – | – | – | 2,114 | – | 2,114 |
| North Western Provinces | – | 307 | – | – | 113 | – | – | – | 644 | – | 168 | 80 | – | – | – | – | 1,312 | – | 1,312 |
| Punjab | 154 | 3,565 | 207 | – | 16 | 51 | 19 | 85 | 142 | – | 1,677 | 1,260 | – | – | – | – | 7,176 | – | 7,176 |
| Madras | 6,914 | 1,929 | 1,027 | 121 | 3,413 | 1,944 | 1,442 | 2,510 | – | – | 2,793 | 439 | – | – | – | 1,508 | 24,040 | – | 24,040 |
| Bombay | 15,340 | 6,052 | 431 | 1,497 | 3,677 | 2,777 | 1,585 | 2,445 | – | – | 10,734 | 836 | – | 1,051 | 157 | 689 | 47,271 | 76 | 47,195 |
| TOTAL £. | 186,937 | 25,941 | 5,808 | 2,979 | 17,338 | 15,096 | 14,115 | 8,582 | 2,361 | 12,756 | 51,419 | 18,981 | 3,526 | 2,476 | 157 | 2,287 | 370,759 | 425 | 370,334 |

## No. 61.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1878.

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | MILITARY WORKS. | £. | £. | £. | £. |
| 1 | Re-roofing the nave of St. John's Church, Meerut | 1,888 | 1,885 | - - | 1,885 |
| 2 | Re-roofing St. Stephen's Church at Bareilly | 1,509 | 499 | 971 | 1,470 |
| 3 | Construction of Roman Catholic Chapel at Rawul Pindee | 3,225 | 2,467 | 468 | 2,935 |
| 4 | Re-roofing Christchurch, Rawul Pindee | 1,475 | 773 | - - | 773 |
| 5 | Add—Outlay on other and minor works, as per Account, No. 62 | - - | 3,217 | — | — |
| | TOTAL MILITARY WORKS £. | - - | 8,841 | — | — |
| | SIMLA IMPERIAL CIRCLE. | | | | |
| 6 | Purchase of houses, "Courteen Hall," "Peterhoff," "Inveram," and two other houses | 12,314 | 10,798 | 1,414 | 12,212 |
| 7 | Additions and improvements to "Peterhoff" main buildings | 14,379 | 11,817 | 3,157 | 14,974 |
| 8 | Works on Observatory Hill | 14,999 | 3,184 | - - | 3,184 |
| 9 | Add—Outlay on other and minor works, as per Account, No. 62 | - - | 136 | — | — |
| | TOTAL SIMLA IMPERIAL CIRCLE £. | - - | 25,935 | — | — |
| | CENTRAL INDIA. | | | | |
| 10 | Thuggee jail, with subsidiary buildings at Indore | 1,701 | 1,506 | 385 | 1,891 |
| 11 | Add—Outlay on other and minor works, as per Account, No. 62 | - - | 1,858 | — | — |
| | TOTAL CENTRAL INDIA £. | - - | 3,364 | — | — |
| | COORG. | | | | |
| 12 | Constructing offices for Assistant Superintendent, Assistant Engineer, and Assistant Conservator at Mercara | 3,017 | 411 | 2,598 | 3,009 |
| 13 | Add—Outlay on other and minor works, as per Account, No. 62 | - - | 7 | — | — |
| | TOTAL COORG £. | - - | 418 | — | — |
| | HYDERABAD. | | | | |
| 14 | Outlay on other and minor works, as per Account, No. 62 | - - | 2,248 | — | — |
| | PORT BLAIR. | | | | |
| 15 | Buildings for saw mill at Chatham Island | 1,477 | 813 | 731 | 1,544 |
| 16 | Add—Outlay on other and minor works, as per Account, No. 62 | - - | 3,036 | — | — |
| | TOTAL PORT BLAIR £. | - - | 3,849 | — | — |
| | RAJPOOTANA. | | | | |
| 17 | College for Native Students of Rank, known as the Mayo College Buildings at Ajmere: | | | | |
| | Main Building: | | | | |
| | Mayo College | 38,170 | 3,798 | - - | 3,798 |
| | Compensation for land | 577 | 2 | 565 | 567 |
| | Park roads and boundary walls | 1,579 | —8 | 1,401 | 1,393 |
| | Principal's house | 2,880 | —14 | 2,766 | 2,752 |
| | Completing upper storey of ditto | 148 | 39 | - - | 39 |
| | Residence for Pupils: | | | | |
| | Residence for 12 pupils for Jhallawar State (from contribution) | 3,500 | 1,523 | 74 | 1,597 |
| | Ditto - ditto - for Ulwar State - (ditto) | 2,857 | 41 | 2,793 | 2,834 |
| | Ditto - ditto - for Tonk State - (ditto) | 694 | 394 | 299 | 693 |
| | Outhouses to Head Master's quarters and pupils' residences | 1,630 | 365 | 1,397 | 1,762 |
| | Court-houses: | | | | |
| 18 | Court-houses at Ajmere | 8,299 | 34 | 8,264 | 8,298 |
| | Other Buildings: | | | | |
| 19 | Restoration of Adhai Dúika jhoopra | 2,304 | 1,061 | 1,248 | 2,309 |
| | | — | 7,235 | — | — |
| | Deduct—Expenditure from contributions | - - | 2,294 | — | — |
| | | — | 4,941 | — | — |
| 20 | Add—Outlay on other and minor works, as per Account, No. 62 | - - | 1,430 | — | — |
| | TOTAL RAJPOOTANA £. | - - | 6,371 | — | — |

## No. 61.—Detailed Account of Expenditure from Imperial Funds on Civil Buildings, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | OUDH. | £. | £. | £. | £. |
| 21 | Outlay on other and minor works, as per Account, No. 62 | - - | 864 | — | — |
| | CENTRAL PROVINCES. | | | | |
| 22 | Outlay on other and minor works, as per Account, No. 62 | - - | 1,299 | — | — |
| | BRITISH BURMAH. | | | | |
| 23 | Outlay on other and minor works, as per Account, No. 62 | - - | 890 | — | — |
| | ASSAM. | | | | |
| 24 | Outlay on other and minor works, as per Account, No. 62 | - - | 1,250 | — | — |
| | BENGAL. | | | | |
| | Mint and Currency Buildings at Calcutta : | | | | |
| 25 | Erecting cook furnaces, &c., in the premelting-room | - - | 498 | - - | 498 |
| 26 | Substituting with iron girders roof of boiler room | 394 | 328 | - - | 328 |
| 27 | Additions and alterations to Mint workshops | 3,345 | —59 | 3,209 | 3,150 |
| | | — | 767 | — | — |
| | Telegraph Buildings : | | | | |
| 28 | New Telegraph Office Building (including cost of land) at Calcutta | 64,414 | —92 | 66,248 | 66,156 |
| | Supplementary works for ditto | 6,857 | 270 | 1,700 | 1,970 |
| | Additions and improvements to the Telegraph Office at Dullundah | 2,117 | 1,635 | - - | 1,635 |
| 29 | New Telegraph Office at Jamboo | 1,143 | 198 | 608 | 806 |
| | | — | 2,011 | — | — |
| | Opium Buildings : | | | | |
| 30 | Additions and alterations in the Opium factory, Goolzarbagh | 7,086 | 2,121 | 476 | 2,597 |
| 31 | New Poppy Trash Godown at ditto | 3,672 | 2,336 | 66 | 2,402 |
| | | — | 4,457 | — | — |
| | Museum Buildings, Calcutta : | | | | |
| 32 | Punkah fittings | - - | 3 | 134 | 137 |
| | Galleries and iron cases | 4,093 | 6,174 | 3,713 | 9,887 |
| | | — | 6,177 | — | — |
| | Viceregal Residences : | | | | |
| 33 | Substituting iron roof inside aisles of ball-room in Government House, Calcutta | 1,281 | 397 | — | 397 |
| 34 | Government House furniture at ditto and Barrackpore | - - | 3,561 | — | 3,561 |
| | | — | 3,958 | — | — |
| | | — | 17,370 | — | — |
| | Deduct—Expenditure from Contributions | - - | 6,177 | — | — |
| | | — | 11,193 | — | — |
| 35 | Add—Outlay on other and minor works, as per Account, No. 62 | - - | 6,196 | — | — |
| | TOTAL BENGAL £. | — | 17,389 | — | — |
| | NORTH WESTERN PROVINCES. | | | | |
| | Opium Buildings : | | | | |
| 36 | Constructing a new Opium Godown at Basti | 2,304 | —168 | 2,835 | 2,667 |
| 37 | Constructing Chest Godown at Ghazipur | 1,322 | 38 | 1,244 | 1,282 |
| 38 | Constructing Trash Godown in Opium Factory, ditto | 1,720 | 76 | 1,577 | 1,653 |
| 39 | Wooden racks in ditto | 2,794 | 223 | 2,571 | 2,794 |
| 40 | Fire engine for the use of Opium Factory at Ghazipur | 1,459 | 1,427 | 36 | 1,463 |
| 41 | A new Weighing and Store Shed at Basti | 1,165 | 1,062 | - - | 1,062 |
| | Civil Engineering College Buildings at Roorkee : | | | | |
| 42 | Re-roofing lower subordinates' quarters, Thomason College | 2,625 | 362 | 2,268 | 2,630 |
| | Customs : | | | | |
| 43 | Constructing Customs Kutcherry at Agra | 6,312 | 1,409 | 3,340 | 4,749 |
| 44 | Add—Outlay on other and minor works, as per Account, No. 62 | - - | 4,937 | — | — |
| | TOTAL NORTH WESTERN PROVINCES £. | - - | 9,366 | — | — |

No. 61.—Detailed Account of Expenditure from Imperial Funds on Civil Buildings, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | PUNJAB. | £. | £. | £. | £. |
| | Telegraph Buildings: | | | | |
| 45 | Constructing Telegraph Office, with out-offices, at Umballa | 2,836 | 2,028 | 633 | 2,661 |
| 46 | Add—Outlay on other and minor works, as per Account, No. 62 | - - | 1,064 | — | — |
| | TOTAL PUNJAB £. | - - | 3,092 | — | — |
| | MADRAS. | | | | |
| | Telegraph Buildings: | | | | |
| 47 | Telegraph Office at Presidency | 25,719 | 15 | 1,515 | 1,530 |
| | Salt Works: | | | | |
| 48 | Improving Vedarniem Salt Canal | 1,000 | 395 | — | 395 |
| 49 | Add—Outlay on other and minor works, as per Account, No. 62 | - - | 2,278 | — | — |
| | TOTAL MADRAS £. | - - | 2,688 | — | — |
| | BOMBAY. | | | | |
| 50 | Patri Railway, connected with the Salt Department: | | | | |
| | Preliminary expenses | 901 | - - | 901 | 901 |
| | Payments for land | 2,903 | - - | 1,676 | 1,676 |
| | Construction of line | 15,002 | - - | 15,155 | 15,155 |
| | Ballast and permanent way | 60,336 | - - | 51,363 | 51,363 |
| | Stations and buildings | 3,615 | - - | 1,648 | 1,648 |
| | Plant | - - | - - | 38 | 38 |
| | Establishment | 6,051 | - - | 4,975 | 4,975 |
| | Contingencies | | - - | 367 | 367 |
| | General stores | - - | —809 | 4,510 | 3,701 |
| | | 88,808 | —809 | 80,633 | 79,824 |
| | Drivers' and firemen's quarters at Kharagore | 805 | - - | 709 | 709 |
| | Engine running-shed | 712 | - - | 638 | 638 |
| | Siding engine-shed | 193 | - - | 91 | 91 |
| | | 90,518 | —809 | 82,071 | 81,262 |
| 51 | New Buildings for Salt Establishment and Custom House | 2,204 | 1,696 | 1,612 | 3,308 |
| 52 | Telegraph Buildings: | | | | |
| | Telegraph Office, Surat | 1,585 | 1,230 | - - | 1,230 |
| 53 | Signallers' quarters, Bombay | 13,348 | 2,983 | 10,046 | 13,029 |
| 54 | Guzrat Irrigation: | | | | |
| | Water supply at Kharagora | 11,707 | 957 | - - | 957 |
| 55 | Post Office Buildings: | | | | |
| | Hyderabad Post Office | 1,095 | 580 | - - | 580 |
| 56 | Add—Outlay on other and minor works, as per Account, No. 62 | - - | 4,580 | — | — |
| | TOTAL BOMBAY £. | - - | 11,217 | — | — |
| | BUILDINGS UNDER QUETTA AGENCY. | | | | |
| | Quetta: | | | | |
| 57 | Residency Bungalow | - - | 5,423 | - - | 5,423 |
| 58 | Minor and petty works estimated to cost 1,000 *l.* and under each, as per Account, No. 62 | - - | 1,111 | — | — |
| | TOTAL BUILDINGS UNDER QUETTA AGENCY £. | - - | 6,534 | — | — |

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR and other WORKS, CIVIL BUILDINGS, for the Year ended 31st March 1878, and not detailed in preceding Account.

| PROVINCES. | Revenue. | Salt. | Opium. | Medical. | Mint. | Postal. | Telegraph. | Viceregal Residences and Agency Buildings. | Secretariat Offices. | Treasury. | Court-houses. | Jails. | Police Buildings. | Currency Office. | Surveyor General's Office. | Public Works Buildings. | Educational. | Ecclesiastical. | Churches and Burial-grounds. | General and Miscellaneous. | TOTAL. | Deduct Expenditure from Contributions. | NET TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Inspector General of Military Works | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 3,217 | – | 3,217 | – | 3,217 |
| Simla Imperial Circle | – | – | – | – | – | – | – | 136 | – | – | – | – | – | – | – | – | – | – | – | – | 136 | – | 136 |
| Central India | – | – | – | – | – | 635 | 32 | 853 | 40 | – | 45 | 55 | 1 | – | – | 88 | – | – | 72 | 37 | 1,858 | – | 1,858 |
| Coorg | 5 | – | – | – | – | – | – | – | – | – | – | 1 | – | – | – | 1 | – | – | – | – | 7 | – | 7 |
| Hyderabad | – | – | – | – | – | 760 | – | 241 | – | – | 250 | – | – | – | – | 740 | – | 39 | 163 | 55 | 2,248 | – | 2,248 |
| Port Blair | – | – | – | – | – | – | – | 849 | – | – | – | 329 | 79 | – | – | 1,330 | – | – | – | 449 | 3,036 | – | 3,036 |
| Rajpootana | – | – | – | – | – | 205 | 22 | 84 | 111 | – | 29 | 180 | 131 | – | – | 378 | 12 | – | 141 | 137 | 1,430 | – | 1,430 |
| Oudh | – | – | 304 | – | – | 560 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 864 | – | 864 |
| Central Provinces | – | – | – | – | – | 1,110 | 189 | – | – | – | – | – | – | – | – | – | – | – | – | – | 1,299 | – | 1,299 |
| British Burmah | – | – | – | – | – | 359 | 502 | 26 | – | – | – | – | – | – | – | – | – | – | – | 3 | 890 | – | 890 |
| Assam | – | – | – | – | – | 496 | 740 | 14 | – | – | – | – | – | – | – | – | – | – | – | – | 1,250 | – | 1,250 |
| Bengal | – | 162 | 1,067 | – | 68 | 1,568 | 194 | 1,504 | 735 | 186 | – | – | – | 72 | 288 | – | – | – | – | 352 | 6,196 | 6,177 | 19 |
| North Western Provinces | – | – | 2,903 | – | – | 1,395 | 74 | – | – | – | – | – | – | – | – | – | 565 | – | – | – | 4,937 | – | 4,937 |
| Punjab | – | – | – | – | – | 829 | 95 | – | – | – | – | – | – | – | – | – | – | – | – | 148 | 1,072 | 8 | 1,064 |
| Madras | – | – | 1,563 | – | – | 662 | 53 | – | – | – | – | – | – | – | – | – | – | – | – | – | 2,278 | – | 2,278 |
| Bombay | – | 660 | 78 | – | 189 | 2,815 | 772 | – | – | – | – | – | – | 66 | – | – | – | – | – | – | 4,580 | – | 4,580 |
| Buildings under Quetta Agency | – | – | – | 246 | – | – | 187 | 551 | – | – | – | – | 21 | – | – | 106 | – | – | – | – | 1,111 | – | 1,111 |
| TOTAL £. | 5 | 822 | 5,915 | 246 | 257 | 11,394 | 2,860 | 4,258 | 886 | 186 | 324 | 565 | 232 | 138 | 288 | 2,643 | 577 | 39 | 3,593 | 1,181 | 36,409 | 6,185 | 30,224 |

## No. 63.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1878.

| PROVINCES. | Revenue. | Forest. | Customs. | Salt. | Opium. | Stamp and Stationery. | Mint. | Postal. | Telegraph. | Residences and Agency Buildings. | Secretariat Offices. | Treasury. | Police. | Court-houses. | Jails. | Currency Office. | Public Works Buildings. | Educational. | Ecclesiastical. | Churches and Burial-grounds. | General and Miscellaneous. | Total. | Deduct Expenditure from Contributions. | Net Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Inspector General of Military Works | – | – | – | – | – | – | – | – | – | 4 | – | – | – | – | – | 2 | – | – | – | 7,287 | – | 7,293 | – | 7,293 |
| Simla Imperial Circle | – | – | – | – | – | – | – | – | – | 1,270 | – | – | – | – | – | – | – | – | – | – | – | 1,270 | – | 1,270 |
| Central India | 3 | – | – | – | 8 | – | – | 106 | 102 | 438 | 73 | – | 7 | 39 | 185 | – | 237 | – | – | 260 | 141 | 1,604 | – | 1,604 |
| Coorg | 3 | – | – | – | – | – | – | – | 10 | – | – | – | – | – | 7 | – | 35 | – | – | – | –7 | 48 | – | 48 |
| Hyderabad | – | – | – | – | – | – | – | 87 | 20 | 524 | – | – | – | – | 10 | – | – | – | – | 29 | 25 | 695 | – | 695 |
| Port Blair | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 674 | 674 | – | 674 |
| Rajpootana | 15 | – | 60 | – | – | – | – | 70 | 94 | 191 | – | – | 244 | 135 | 165 | – | 284 | 269 | – | 162 | 97 | 1,786 | – | 1,786 |
| Oudh | – | 33 | – | – | 284 | – | – | 157 | 14 | – | – | – | – | – | – | – | – | – | – | – | – | 488 | 33 | 455 |
| Central Provinces | – | – | – | – | – | – | – | 111 | 45 | – | – | – | – | – | – | – | – | – | – | – | – | 156 | – | 156 |
| British Burmah | – | – | – | – | – | – | – | 118 | 300 | 10 | – | – | – | – | 89 | – | – | – | – | – | – | 517 | – | 517 |
| Assam | – | – | – | – | – | – | – | 102 | 90 | – | – | – | – | – | – | – | – | – | – | – | – | 192 | – | 192 |
| Bengal | – | – | – | 1,999 | 1,234 | – | 223 | 602 | 671 | 3,760 | 2,366 | 556 | – | – | – | 34 | – | 7 | – | – | 313 | 11,765 | – | 11,765 |
| North Western Provinces | – | – | – | – | 1,673 | – | – | 813 | 272 | – | – | – | – | – | – | – | – | 1,074 | – | – | – | 3,832 | – | 3,832 |
| Puñjab | – | – | – | 619 | – | – | – | 913 | 280 | 6 | – | – | – | – | – | – | – | – | – | – | – | 1,818 | 6 | 1,812 |
| Madras | – | – | – | 470 | – | – | – | 326 | 93 | – | – | – | – | – | – | – | – | – | – | – | – | 889 | – | 889 |
| Bombay | – | – | – | 1,654 | – | – | 511 | 733 | 805 | – | – | – | – | – | – | 29 | – | – | – | – | 6 | 3,738 | – | 3,738 |
| TOTAL £. | 26 | 33 | 60 | 4,742 | 3,199 | – | 734 | 4,138 | 2,796 | 6,203 | 2,439 | 556 | 251 | 174 | 456 | 65 | 556 | 1,350 | – | 7,738 | 1,249 | 36,765 | 39 | 36,726 |

# No. 64.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1878.

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | CENTRAL INDIA. | £. | £. | £. | £. |
| 1 | Road from Jhansie to Nowgong, 48½ miles long, on an average width of 25 feet with bridges, having an aggregate waterway of feet | 41,355 | 239 | 38,494 | 38,733 |
| 2 | Nowgong and Sutna road, 116 miles long, with bridges, having an aggregate waterway of feet. This road is a continuation of above road, and from Sutna it extends to Jubbulpore | 90,237 | 8,658 | 71,493 | 80,151 |
| 3 | Gwalior and Jhansie road, 62 miles long, and of an average width of 25½ feet, with 142 bridges, having an aggregate waterway of 1,697 feet | 32,506 | 18 | 35,338 * | 35,356 |
| 4 | Sutna and Bela road, 23 miles, through the Rewah territory, with 47 bridges | 11,950 | 895 | 10,430 | 11,325 |
| 5 | Road from Mhow to Neemuch, 169 miles long, passing through the territories of Holkar, Scindia, Dhar, Jourah, Ratlam State, and Sillana State<br>*Note.*—The northern portion of this road has been transferred to Rajpootana in 1872-73. | 122,648 | 5,523 | 109,586 | 115,109 |
| 6 | Improvements and completion of Agra and Bombay road, 458 miles in length, on an average of 25 feet wide with 112 bridges, having an aggregate waterway of 13,028 feet, commencing in Central India at Jajow, 19 miles from the British cantonment at Agra. It runs through the Native States of Dholepore, Scindia, and Holkar, and terminates at Bhoregurh on the Khandeish boundary<br>(*a*) This amount excludes the outlay on works forming portion of this road completed previous to 1862-63. | 430,433 | 300 | 342,704 | (*a*)343,004 |
| 7 | Agra and Morar Loop Line, 4 miles, 4,500 feet long, average width 30 feet | 13,827 | 4,291 | - - | 4,291 |
| 8 | Dewas and Ashta road, 25 miles long, passing through the territories of Scindia and Dewas | 17,877 | 2,771 | 7,600 | 10,371 |
| 9 | Dhar and Ghatta Billod road, 12 miles long, on an average 18 feet wide, with 23 bridges. It connects Dhar with Mhow and Neemuch road at Ghatta Billod | 8,466 | 581 | 7,899 | 8,480 |
| 10 | Ujjain and Agar road, 41 miles long through Holkar and Scindia | 40,301 | 2,232 | - - | 2,232 |
| 11 | Minor works estimated to cost 250 *l.* and under, each | - - | 1,137 | — | — |
| | | — | 26,645 | — | — |
| 12 | Deduct,—Outlay from Contributions and Cess Funds included above | - - | 11,376 | — | — |
| | TOTAL CENTRAL INDIA £. | - - | 15,269 | — | — |
| | COORG: | | | | |
| 13 | Road from Bangalore to Mangalore *viâ* Mercara, with branches northward | - - | 867 | 19,080 | 19,947 |
| 14 | Road from Bangalore to Cannanore | - - | 5,711 | 41,061 | 46,772 |
| | TOTAL COORG £. | - - | 6,578 | — | — |
| | RAJPOOTANA: | | | | |
| 15 | Agra and Ahmedabad road, consisting of subsidy to Jeypore State for construction of roads passing through that State; Kishengurh section of road from Jeypore frontier to Kishengurh frontier, 17 miles; Ajmere 1st Section from Kishengurh frontier to Ajmere, 12½ miles; Ajmere 2nd Section from Ajmere to Mungleawas, 16½ miles; Ajmere 3rd Section from Mungleawas to Beawur, 7½ miles; Burr Pass Section, 10 miles; Marwar 1st Section, 30 miles; Marwar 2nd Section, 26¾ miles; Marwar 3rd Section, 43¼ miles; Serohee 1st Section, 22½ miles; Serohee 2nd Section, 24 miles, with staging bungalows and bridges | 130,690 | 326 | 119,653 | 119,979 |
| 16 | Mhow and Nusseerabad road within Rajpootana agency, consisting of Ajmere section from Nusseerabad to Kharee River crossing, 27 miles, Meywar 1st Section from Kharee River crossing to Bheelwarra, 40 miles; Meywar 2nd, 3rd and Tonk Sections from Bheelwarra to Nanuggur village; Meywar Section fair-weather roads and permanent roadway passing through the territories of Scindia, Jowrah, and Holkar, with bridges and staging bungalows | 122,666 | 200 | 101,404 | 101,604 |
| 17 | Other Works estimated to cost 1,000 *l.* and under, each | - - | 1,183 | — | — |
| | | — | 1,709 | — | — |
| 18 | Deduct,—Outlay from contributions | - - | 757 | — | — |
| | TOTAL RAJPOOTANA £. | - - | 952 | — | — |
| | QUETTA AGENCY: | | | | |
| 19 | Constructing Bolan Pass Road | - - | 57 | — | 57 |
| | TOTAL QUETTA AGENCY £. | - - | 57 | — | 57. |

* Includes 644 *l.*, the construction cost of a dák bungalow at Morar appertaining to this work.

## No. 65.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1878.

| WORKS. | Expenditure in Year ended 31st March 1878. |
|---|---|
| | £. |
| **CENTRAL INDIA.** | |
| Agra and Bombay Road | 13,814 |
| Mhow and Neemuch Road | 3,237 |
| Indore, Mhow, and Khundwa Road | 2,622 |
| Dewas and Oojein Road | 818 |
| Jhansie and Gwalior Road | 1,138 |
| Jhansie and Seepree Road | 244 |
| Jhansie and Calpee Road | 1,606 |
| Jhansie and Nowgong Road | 1,484 |
| Banda and Saugor Road | 807 |
| Fort Road | 185 |
| Seepree Loop Line | 42 |
| Srinuggur Loop Line | 657 |
| Sutna and Bela Road | 228 |
| Nowgong and Sutna Road | 1,813 |
| Mhow and Nusseerabad Road | 352 |
| Agra Loop Line Road | 505 |
| Red Road | 123 |
| Great Deccan Road | 742 |
| Dhar Branch Road | 215 |
| Other Roads | 561 |
| | 30,093 |
| Deduct,—Outlay from Contributions | 3,159 |
| TOTAL CENTRAL INDIA £. | 26,934 |
| **COORG.** | |
| Bangalore-Mangalore Road | 1,787 |
| Bangalore-Cannanore Road, 78½ miles | 2,400 |
| | 4,187 |
| Deduct,—Expenditure against Local Fund Grant-in-Aid | 637 |
| TOTAL COORG £. | 3,550 |
| **RAJPOOTANA.** | |
| Agra and Ahmedabad Road | 4,043 |
| Mhow and Nusseerabad Road | 3,324 |
| Repairs to other Roads | 621 |
| TOTAL RAJPOOTANA £. | 7,988 |
| **GRAND TRUNK ROAD.** | |
| Repairs and Maintenance of Grand Trunk Road : | |
| Ravi Division | 4,635 |
| Deduct,—Expenditure met from Deposits, being a debit to Public Works Department, Punjab | 5,260 |
| TOTAL GRAND TRUNK ROAD £. | —625 |

## No. 66.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1878.

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | PORT BLAIR. | £. | £. | £. | £. |
| 1 | Works estimated to cost 250 *l.* and under, each | - - | 27 | - - | 27 |
| | NORTH WESTERN PROVINCES. | | | | |
| 2 | Ballia protective works at Gazeepore | - - | —2,300 | - - | —2,300 |
| | PUNJAB. | | | | |
| 3 | Grant-in-aid to Simla Municipality for sanitary improvements | - - | 20,000 | - - | 20,000 |
| 4 | Muzuffargurh embankment, moiety of expenditure recouped to General Local Funds | - - | 4,400 | - - | 4,400 |
| 5 | Works in connection with Imperial Assemblage at Delhi | - - | 68 | 22,289 | 22,357 |
| 6 | Erecting a Memorial Cross at Chillianwalla, 1st Lahore and Peshawur Road | 416 | 510 | - - | 510 |
| | TOTAL £. | - - | 24,978 | — | — |
| | SIMLA IMPERIAL CIRCLE. | | | | |
| 7 | Works for the Simla Water Supply Project, viz.: Compensation for land and house for site of reservoir and piping, preliminary expenses, cement experiments, &c. &c. | 68,777 | 3,022 | 1,036 | 4,058 |
| | MADRAS. | | | | |
| 8 | Lighthouse at Cape Comorin | 3,120 | 5 | 366 | 371 |
| 9 | Minor works estimated to cost 250 *l.*, and under, each | - - | 8 | - - | 8 |
| | TOTAL £. | - - | 13 | — | — |
| | BENGAL. | | | | |
| 10 | Minor works | - - | 188 | - - | 188 |
| | BOMBAY. | | | | |
| 11 | New Lighthouse at Manora Point | 3,200 | 1,813 | 494 | 2,307 |
| 12 | Lighthouse, with subsidiary buildings, on Oyster Rock | 7,402 | —243 | 8,224 | 7,981 |
| | Harbour Works, Kurrachee: | | | | |
| 13 | Bar dredging | 38,163 | 3,977 | 40,380 | 44,357 |
| | Removing shoals in the Manora anchorage | 400 | 413 | - - | 413 |
| | Kurrachee Harbour engineering expenses | - - | —679 | - - | —679 |
| | TOTAL £. | - - | 5,281 | — | — |

## No. 67.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1878.

| PROVINCES. | Inland Improvements. | | Aid to Marine Navigation. | | | TOTAL. |
|---|---|---|---|---|---|---|
| | Improvements to Towns. | Water Supply. | Harbour. | Lighthouses. | Obelisks. | |
| | £. | £. | £. | £. | £. | £. |
| British Burmah | - - | - - | - - | 247 | - - | 247 |
| Bengal | - - | - - | - - | 739 | - - | 739 |
| Madras | - - | - - | - - | 10 | - - | 10 |
| Bombay | - - | - - | 2,171 | 193 | - - | 2,364 |
| TOTAL £. | - - | - - | 2,171 | 1,189 | - - | 3,360 |

## No. 68.—DETAILED ACCOUNT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1878.

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | **OUDH.** | | | | |
| | REVENUE BUILDINGS: | £. | £. | £. | £. |
| 1 | Combined tehseel and thanna at Purwah, Onao District | 1,834 | 1,254 | 564 | 1,818 |
| 2 | Combined tehseel and thanna at Bahadoorpur, Sitapur District | 1,662 | 395 | 34 | 429 |
| 3 | Combined tehseel and thanna at Shahkabad, Hurdoi District | 1,623 | 952 | 1,014 | 1,966 |
| 4 | Combined tehseel and thanna at Dalmow, Rae Bareilly District | 2,089 | 892 | 789 | 1,681 |
| 5 | Combined tehseel and thanna at Tarbganj, Gonda District | 1,832 | 196 | 1,650 | 1,846 |
| | EXCISE BUILDINGS: | | | | |
| 6 | Re-building distillery | 1,924 | 52 | 1,857 | 1,909 |
| | RESIDENCIES: | | | | |
| 7 | Additions and alterations to Government House | 2,879 | 7 | 2,792 | 2,799 |
| | JAILS: | | | | |
| 8 | Re-building north and south walls of Central Jail, Lucknow | 1,006 | 421 | 358 | 779 |
| 9 | District jail, Bara Banki | 18,162 | 1,990 | 13,410 | 15,400 |
| 10 | Divisional jail, Rae Bareilly | 26,981 | 2,000 | 14,032 | 16,032 |
| 11 | Divisional jail, Pertabgurgh | 13,637 | 1,877 | 7,822 | 9,699 |
| 12 | Re-building jail walls, Gonda | 2,511 | 496 | 1,152 | 1,648 |
| 13 | Lock-up, Pertaburgh | 1,606 | 50 | 1,389 | 1,439 |
| 14 | Lock-up, Sultanpur | 1,684 | 80 | 1,604 | 1,684 |
| | PRINTING: | | | | |
| 15 | Re-roofing Government Press | 2,534 | 1,423 | 903 | 2,325 |
| 16 | Minor works estimated to cost 1,000 *l.* and under each | - - | 8,623 | — | — |
| | TOTAL £. | - - | 20,708 | — | — |
| | **CENTRAL PROVINCES.** | | | | |
| | REVENUE BUILDINGS: | | | | |
| 17 | Combined tehseel and police station house at Hutta | 1,465 | 546 | - - | 546 |
| 18 | Second class tehseel, Seoni | 1,788 | 966 | - - | 966 |
| 19 | Tehseel, Tirora | 1,678 | 1,193 | 200 | 1,393 |
| | COURT HOUSES: | | | | |
| 20 | Remodelling Deputy Commissioner's Court House, Hoshangabad | 1,683 | 1,125 | 501 | 1,626 |
| 21 | Re-roofing Deputy Commissioner's Court House, Saugor | 1,278 | 885 | 399 | 1,284 |
| | JAILS: | | | | |
| 22 | Re-roofing jail ward | 1,655 | 60 | - - | 60 |
| | MEDICAL | | | | |
| 23 | Dormitories, latrines, laboratory, and dissecting-room for students of Medical School, Nagpore | 2,676 | 2,225 | 499 | 2,724 |
| 24 | Fences round the female and European wards, Lunatic Asylum, Nagpore | 1,030 | - - | 1,030 | 1,030 |
| 25 | Minor works estimated to cost 1,000 *l.* and under each | - - | 7,619 | — | — |
| | TOTAL £. | - - | 14,619 | — | — |
| | **BRITISH BURMAH.** | | | | |
| | JAILS: | | | | |
| 26 | Extension of Sandoway Jail | 2,858 | —16 | 458 | 442 |
| 27 | Solitary cells for European and Native prisoners, Central Jail, Rangoon | 7,182 | 1,350 | *4,550 | 5,900 |
| 28 | New jail buildings, Akyab | 11,198 | 1,827 | 11,916 | 13,743 |
| 29 | Lock-up at Sandoway | 2,859 | 365 | 1,125 | 1,490 |
| 30 | Extension of lock-up, Henzada | 2,165 | - - | 1,975 | 1,975 |
| 31 | Lock-up and subsidiary buildings, Ma-oo-bin | 2,933 | 888 | 96 | 984 |
| 32 | Alterations and improvements to lock-up, Shwegyeen | 1,766 | —15 | 338 | 323 |
| 33 | Lock-up at Mergui | 1,402 | 600 | - - | 600 |
| | EDUCATIONAL: | | | | |
| 34 | Government High School, Rangoon | 14,795 | 156 | 16,450 | 16,606 |
| | CUSTOMS: | | | | |
| 35 | Re-roofing and re-flooring Customs House | 1,402 | 703 | - - | 703 |
| | COURT HOUSES: | | | | |
| 36 | Second storey to Deputy Commissioner's Court House, Bassein | 1,564 | 921 | - - | 921 |
| 37 | Additions to Judge's Court, Moulmein | 1,107 | 297 | 1,132 | 1,429 |
| 38 | Deputy Commissioner's Court House and subsidiary buildings, Henzada | 4,131 | 29 | 3,954 | 3,983 |
| 39 | Minor works estimated to cost 1,000 *l.* and under each | - - | 9,475 | — | — |
| | TOTAL £. | - - | 16,580 | — | — |

* Includes cost of cells for European prisoners.

No. 68.—Detailed Account of Expenditure from Provincial Funds on Civil Buildings, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | **ASSAM.** | £. | £. | £. | £. |
| | RESIDENCIES: | | | | |
| 40 | New roof to the Residency, Shillong | 1,601 | 281 | 1,320 | 1,601 |
| | COURT HOUSES: | | | | |
| 41 | Substituting shingle for thatch roof of Deputy Commissioner's Office, Goalpara. | 1,190 | 1,252 | - - | 1,252 |
| 42 | Substituting shingle for thatch roof of Deputy Commissioner's Office, Tezpur. | 1,232 | 1,047 | - - | 1,047 |
| 43 | Substituting shingle for thatch roof of Deputy Commissioner's Office, Nowgong. | 1,641 | 1,048 | - - | 1,048 |
| 44 | Rebuilding Deputy Commissioner's Court | 2,683 | 829 | 799 | 1,628 |
| 45 | Substituting shingle for thatch roof of Deputy Commissioner's Office, Gauhati. | 1,919 | 1,918 | - - | 1,918 |
| 46 | New Court House for Deputy Commissioner, Shillong | 3,849 | 208 | 3,705 | 3,913 |
| 47 | Additions and alterations to Deputy Commissioner's Court House, Sylhet. | 4,152 | 1,812 | 1,257 | 3,069 |
| | ECCLESIASTICAL: | | | | |
| 48 | Church at Shillong | 1,115 | —22 | 1,703 | 1,681 |
| | JAILS: | | | | |
| 49 | Additions and alterations to jail at Sylhet | 6,208 | 2,769 | 1,391* | 4,160 |
| 50 | Lock-up for 20 prisoners, Dhubri | 1,288 | 963 | - - | 963 |
| 51 | Lock-up for 30 prisoners, Goalpara | 1,896 | 915 | - - | 915 |
| 52 | Thanna at Gauhati | 1,111 | 107 | 1,036 | 1,143 |
| | PUBLIC WORKS BUILDINGS: | | | | |
| 53 | Public Works Department Office, Shillong | 2,136 | - - | 556 | 556 |
| 54 | Minor works estimated to cost 1,000 *l.* and under each | - - | 3,974 | — | — |
| | TOTAL | - - | 17,101 | — | — |
| | Deduct,—Outlay from Contributions | - - | 271 | — | — |
| | NET TOTAL £. | - - | 16,830 | — | — |
| | **BENGAL.** | | | | |
| | LAND REVENUE: | | | | |
| 47 | New Court House for Collector, Dinagepore | 9,976 | —364 | 10,005 | 9,641 |
| | RESIDENCIES: | | | | |
| 48 | Additions and alterations to Lieutenant Governor's residence, Belvedere | 3,878 | 2,713 | 1,156 | 3,869 |
| 49 | Residence for Lieutenant Governor, Darjeeling. Purchase of houses, viz., "Shrubbery," "Low-land-place," alterations to shrubbery, stables to Low-land-place," &c. | 9,547 | 9,620 | - - | 9,620 |
| 50 | Purchase of "Thorn Cottage," Calcutta | 2,170 | 2,112 | - - | 2,112 |
| | LAW AND JUSTICE: | | | | |
| 51 | Sub-divisional buildings, Girhidi | 1,679 | - - | 385 | 385 |
| | Sub-divisional buildings and Court House, Gopalgunge | 1,466 | 952 | 466 | 1,418 |
| 52 | Iron record racks to Record Room of Judge's Kutchery, Dinagepore | 1,122 | 294 | 438 | 732 |
| 53 | Amalgamated office for the Judge and Commissioner, Chittagong | 4,097 | 1,472 | 365 | 1,837 |
| | ECCLESIASTICAL: | | | | |
| 54 | Improvements, Lower Circular Road Burial-ground, Calcutta | 9,163 | —2,452 | 9,696 † | 7,244 |
| | JAILS: | | | | |
| 55 | Central Jail, Midnapore | 37,952 | 3 | 34,449 | 34,452 |
| 56 | Central Jail, Hazaribagh | 17,198 | 686 | 25,871 | 26,557 |
| 57 | Central Jail, Buxar | 7,382 | 2,230 | 2,432 | 4,662 |
| 58 | Central Jail, Bhaugulpore | 31,400 | —11 | 27,749 | 27,738 |
| 59 | Fitting up dormitory for boys in the late jail hospital, Alipore | 2,288 | 2,099 | 9 * | 2,108 |
| 60 | Dwelling-house for Superintendent, Reformatory School, Alipore | 859 | 826 | - - | 826 |
| 61 | Workshed in Reformatory School | 1,065 | 995 | - - | 995 |
| 62 | Additions and alterations to Presidency Jail, Calcutta | 6,061 | 841 | - - | 841 |
| 63 | New jail for 600 prisoners, Mozufferpore | 2,280 | 48 | 839 * | 887 |
| 64 | Additions to jail, Bauleah | 2,996 | 412 | 2,285 | 2,697 |
| 65 | Additions to jail, Rungpore | 2,935 | 426 | - - | 426 |
| 66 | Additions to jail, Burrisal | 8,636 | 871 | 89 | 960 |
| 67 | Third class lock-up, Seetamurhee | 1,093 | —390 | 500 | 110 |
| 68 | First class lock-up, Begoo Serai | 1,988 | 12 | 692 | 704 |
| 69 | Lock-up, Palamow | 1,272 | 7 | 78 * | 85 |
| | Carried forward £. | - - | 23,402 | — | — |

* Previously shown under Minor Works under 1,000 *l.*

† Includes outlay previously shown under Minor Works.

No. 68.—Detailed Account of Expenditure from Provincial Funds on Civil Buildings, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | BENGAL—*continued.* | £. | £. | £. | £. |
| | Brought forward - - - | - - | 23,402 | — | — |
| | EDUCATION: | | | | |
| 70 | Madrissa College, Dacca - - - - - - - - - - - | 3,940 | 1,058 | 39* | 1,097 |
| | MEDICAL: | | | | |
| 71 | Additions to General Hospital, Dullundah - - - - - | 9,460 | 1,540 | 2,266 | 3,806 |
| 72 | Additions to Lock Hospital, Alipore - - - - - - - | 1,621 | 323 | 1,518 | 1,841 |
| 73 | Additions and alterations to Medical School, Sealdah - - - | 10,528 | 1,131 | 8,377 | 9,508 |
| 74 | Converting district jail into a lunatic asylum, Hazaribagh - - | 1,355 | 43 | 1,033 | 1,076 |
| 75 | New ward in lunatic asylum, Dacca - - - - - - - - | 1,829 | 23 | 1,467 | 1,490 |
| | MISCELLANEOUS: | | | | |
| 76 | Renewing roof of Dalhousie Institute, Calcutta - - - - | 1,085 | - - | 809 | 809 |
| 77 | Sanitarium bungalow on Flagstaff Hill, Chittagong - - - - | 838 | 17 | 1,040 | 1,057 |
| 78 | Minor works estimated to cost 1,000 *l.* and under each - - - | - - | 17,571 | — | — |
| | | — | 45,108 | — | — |
| | Deduct,—Outlay from Contributions - - - - - | - - | 3,920 | — | — |
| | TOTAL - - - £. | - - | 41,188 | — | — |
| | NORTH WESTERN PROVINCES. | | | | |
| | LAND REVENUE BUILDINGS: | | | | |
| 79 | Joint Magistrates Court at Balia - - - - - - - - | 1,438 | 331 | 1,107 | 1,438 |
| 80 | Additions to Collector's Kutchery, Bijnore - - - - - | 2,309 | 515 | 1,886 | 2,401 |
| 81 | Additions to Collector's Kutchery, Bareilly - - - - - | 3,188 | 719 | 2,692 | 3,411 |
| 82 | Joint Magistrate's Kutchery, Phillibheet - - - - - - | 4,597 | —24 | 4,759 | 4,735 |
| 83 | Tehseel at Karhal, Mainpuri District - - - - - - - | 1,650 | 998 | 627 | 1,625 |
| 84 | Tehseel at Aonla, Bareilly District - - - - - - - | 1,601 | 39 | 1,884 | 1,923 |
| 85 | Tehseel at Saddr., Budaon District - - - - - - - | 1,043 | 457 | 515 | 972 |
| 86 | Tehseel at Purampur, Bareilly District - - - - - - | 1,588 | 7 | 415 | 422 |
| 87 | Tehseel at Baheri, Bareilly District - - - - - - - | 1,731 | —33 | 1,950 | 1,917 |
| 88 | Tehseel at Kashipur, Terai District - - - - - - - | 2,920 | —3 | 595 | 592 |
| | RESIDENCIES: | | | | |
| 89 | New Government House, Nynee Tal - - - - - - - | 8,000 | 3,747 | - - | 3,747 |
| | LAW AND JUSTICE: | | | | |
| 90 | Compensation for land for residences of the judges of the High Court | - - | 1,977 | - - | 1,977 |
| 91 | Court-house and Treasury, Chuckrata - - - - - - | 1,611 | 721 | 898 | 1,619 |
| | ECCLESIASTICAL: | | | | |
| 92 | Church at Toondla - - - - - - - - - - - | 1,535 | 339 | 511 | 1,350 |
| | JAILS: | | | | |
| 93 | New Central Prison, Futtehgurh - - - - - - - | 15,061 | 1,000 | 9,614 | 10,614 |
| 94 | New Central Prison, Allahabad - - - - - - - | 47,487 | 2,845 | 36,899 | 39,744 |
| 95 | New Central Prison, Benares - - - - - - - | 49,390 | 2,045 | 31,008 | 33,053 |
| 96 | Dwelling-house for Superintendent, Central Prison, Benares - | 1,340 | 1,000 | - - | 1,000 |
| 97 | New Central Prison, Bareilly - - - - - - - - | 52,030 | 3,500 | 26,123 | 29,623 |
| 98 | Additions, alterations, and re-roofing District Jail, Saharunpore - | 5,511 | 1,248 | 1,858 | 3,106 |
| 99 | Additions to Jail Bijnore - - - - - - - - | 2,095 | 1,098 | 786 | 1,884 |
| 100 | Re-roofing Jail Barrack, Moradabad - - - - - - | 1,206 | 548 | - - | 548 |
| 101 | Additions and alterations to District Jail, Allahabad - - - | 7,114 | 1,000 | 6,000 | 7,000 |
| 102 | Special repairs to District Jail, Benares - - - - - | 3,000 | 1,000 | 1,300 | 2,300 |
| 103 | Additions and alterations to District Jail, Orai - - - - | 2,261 | 1,000 | 1,000 | 2,000 |
| 104 | Additions to Jail, Shahjehanpore - - - - - - | 1,556 | 200 | - - | 200 |
| 105 | Havalat Barrack in Banda Jail - - - - - - - | 1,038 | 219 | 818 | 1,037 |
| 106 | Rebuilding Havalat, Futtehpur - - - - - - - | 1,138 | 216 | 899 | 1,115 |
| 107 | Havalat at Azimgurh - - - - - - - - - | 1,403 | —8 | 1,317 | 1,309 |
| | POLICE: | | | | |
| 108 | Rebuilding Police Station at Saharunpore - - - - - | 1,606 | 578 | - - | 578 |
| 109 | Police Station, Ghazipur - - - - - - - - - | 1,918 | 554 | 1,402† | 1,956 |
| 110 | Police Station, Chunar - - - - - - - - - | 1,254 | 811 | 392† | 1,203 |
| | EDUCATION: | | | | |
| 111 | Muir Central College, Allahabad - - - - - - - | 72,306 | 9,688 | 36,829 | 46,517 |
| 112 | Boarding-house to Bareilly College - - - - - - - | 2,372 | —2 | 2,359 | 2,357 |
| 113 | Zillah School, Jounpore - - - - - - - - - | 2,069 | 17 | 968 | 985 |
| 114 | Zillah School, Farakabad - - - - - - - - | 1,525 | 165 | 1,354 | 1,519 |
| 115 | Zillah School, Farakabad, Boarding-house and Out-offices - - - | 1,352 | 510 | 832† | 1,342 |
| 116 | Enlargement Diocesan Boys' School, Nyni Tal - - - - - | 4,183 | 1,164 | 1,000 | 2,164 |
| | Carried forward - - - £. | - - | 40,686 | — | — |

* Previously shown under Minor Works under 1,000 *l.*

† Shown under Minor Works in previous accounts.

No. 68.—Detailed Account of Expenditure from Provincial Funds on Civil Buildings, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | NORTH WESTERN PROVINCES—*continued.* | £. | £. | £. | £. |
| | Brought forward | - - | 40,686 | — | — |
| | HOSPITAL AND DISPENSARIES: | | | | |
| 117 | Dispensary at Jounpore | 2,694 | 245 | 2,373 | 2,618 |
| 118 | Dispensary at Saharunpore | 2,151 | 513 | 1,627 | 2,140 |
| 119 | Addition to Lunatic Asylum, Agra | 1,695 | 284 | - - | 284 |
| | MINOR WORKS: | | | | |
| 120 | Estimated to cost 1,000 *l.* and under, each | - - | 18,208 | — | — |
| | TOTAL £. | - - | 59,936 | — | — |
| | PUNJAB. | | | | |
| | LAND REVENUE BUILDINGS: | | | | |
| 121 | Tehseel Abbottabad | 1,643 | 646 | 1,101 | 1,747 |
| 122 | District Court, Amritsur | 11,814 | —*254* | 11,785 | 11,531 |
| 123 | Subsidiary Buildings to District Court, Amritsur | 3,444 | 1,681 | - - | 1,681 |
| | ECCLESIASTICAL: | | | | |
| 124 | Church at Dalhousie | 4,294 | 230 | 2,636 | 2,866 |
| | JAILS: | | | | |
| 125 | Re-roofing Jail Buildings, Jhelum | 1,124 | 443 | - - | 443 |
| 126 | Addition to Jail, Amritsur | 1,942 | 418 | 1,651 | 2,069 |
| | POLICE: | | | | |
| 127 | Police Station, Murree | 1,156 | 4 | 1,066 | 1,070 |
| 128 | Police Lines, Goordaspore | 2,063 | 263 | 1,173 | 1,436 |
| | EDUCATION: | | | | |
| 129 | New College and Normal School, Lahore | 32,054 | 602 | 30,485 | 31,087 |
| | MINOR WORKS: | | | | |
| 130 | Estimated to cost 1,000 *l.* and under, each | - - | 6,016 | — | — |
| | | - — | 10,049 | — | — |
| | Deduct,—Outlay from Contributions | - - | 116 | — | — |
| | TOTAL £. | - - | 9,933 | — | — |
| | MADRAS. | | | | |
| | LAND REVENUE BUILDINGS: | | | | |
| 131 | Improvements and Additions to Collector's Kutchery, Kurnool | 2,980 | 1,002 | 1,920 | 2,922 |
| 132 | Deputy Collector's Kutchery, Mannantoddi | 2,209 | 244 | 1,952 | 2,196 |
| 133 | Sub-Collector's Kutchery, Ongole | 1,280 | 3 | 1,279 | 1,282 |
| 134 | Bungalow for the Head Assistant, Collector's Office, Tuticorin | 1,500 | 1,500 | - - | 1,500 |
| 135 | Deputy Tehseeldar's Kutchery and Subsidiary Jail, Venkalagaricottah | 1,395 | 30 | 1,186 | 1,216 |
| 136 | Taluq Kutchery and Subsidiary Jail, Trivadi | 1,028 | 12 | - - | 12 |
| 137 | Taluq Kutchery and Subsidiary Jail, Jamalamaduga | 2,876 | 114 | 2,913 | 3,027 |
| 138 | Taluq Kutchery and Subsidiary Jail, Pulney | 2,330 | 200 | 2,073 | 2,273 |
| 139 | Taluq Kutchery, Periacolum | 2,884 | 206 | 2,660 | 2,866 |
| 140 | Taluq Kutchery, Bezwada | 2,464 | 1 | 2,463 | 2,464 |
| 141 | Taluq Kutchery and Subsidiary Jail, Madanapalli | 2,989 | 196 | 2,657 | 2,853 |
| 142 | Taluq Kutchery and Subsidiary Jail, Kadari | 2,420 | 433 | 2,441 | 2,874 |
| 143 | Deputy Tehseeldar's Kutchery and Subsidiary Jail, Vedaraniem | 1,156 | 196 | 1,151 | 1,347 |
| 144 | Taluq Kutchery Koilcomtta | 6,477 | 1,000 | 5,452 | 6,452 |
| 145 | Taluq Kutchery, Udayageri | 2,793 | 43 | 2,643 | 2,686 |
| 146 | Taluq Kutchery, Kanageri | 2,965 | 556 | 2,491 | 3,047 |
| 147 | First Class Taluq Kutchery, Venkatageri | 1,295 | 188 | 920 | 1,108 |
| 148 | First Class Taluq Kutchery, Sulurpett | 1,283 | 19 | 1,156 | 1,175 |
| 149 | Taluq Kutchery, Kullarkacrhi | 2,170 | 87 | 2,121 | 2,208 |
| 150 | Sub-Collector's Quarters, Erode | 1,494 | 678 | - - | 678 |
| | JAILS: | | | | |
| 151 | District Jail Improvements, Bellary | 11,029 | 347 | 10,544 | 10,891 |
| 152 | District Jail, Mangalore | 1,472 | —*65* | 1,997 | 1,932 |
| 153 | Subsidiary Jail, Koondacur | 1,000 | 95 | 730 | 825 |
| | MEDICAL: | | | | |
| 154 | Improvements and Additions to the Lying-in Hospital, Egmore, Madras | 17,578 | 3,094 | - - | 3,094 |
| | PUBLIC WORKS, BUILDINGS: | | | | |
| 155 | Range Office, Chettypett | 1,189 | 12 | 1,176 | 1,188 |
| 156 | Alterations to Workshops for Offices, Chepauk, Madras | 10,700 | 4,997 | 1,108 | 6,105 |
| | RESIDENCIES: | | | | |
| 157 | Government House, Norwood, Nilgiri | 2,150 | 11,066 | 6,273 | 17,339 |
| 158 | Sunnydale Property. Purchase of, Norwood, Nilgiri | - - | 550 | - - | 550 |
| 159 | Alterations to left Wing of Sunnydale House, Norwood | 320 | 313 | 7 | 320 |
| | Carried forward £. | - - | 27,117 | — | — |

No. 68.—Detailed Account of Expenditure from Provincial Funds on Civil Buildings, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Outlay in Year ended 31st March 1878. | Outlay in previous Years. | Total Outlay on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | | £. | £. | £. | £. |
| | MADRAS—*continued.* | | | | |
| | Brought forward - - - | - - | 27,117 | — | — |
| | MISCELLANEOUS: | | | | |
| 160 | Library and Lecture room, Central Museum, Madras - - - | 4,210 | 34 | 3,749 | 3,783 |
| 161 | Residence for the Prince of Arcot, Royapetta, Madras - - - | 14,970 | 61 | 13,298 | 13,359 |
| 162 | Assistant Agent's Bungalow, Horapett - - - - - - | 3,047 | 76 | 2,835 | 2,911 |
| 163 | Tirumval Naick's Palace Works, Madura - - - - - - | 12,862 | 489 | 6,369 | 6,858 |
| 164 | Orphan Asylum Buildings, Black Town, Madras - - - - | 3,579 | 3,579 | - | 3,579 |
| | Minor works estimated to cost 1,000 *l.* and under each - - - | - - | 16,778 | — | — |
| | TOTAL - - - £. | - - | 48,134 | — | — |
| | BOMBAY. | | | | |
| | REVENUE BUILDINGS: | | | | |
| 165 | Mámlátdárs Kutchery, with Police Lines, Gokák - - - - | 2,017 | 16 | 2,050 | 2,066 |
| 166 | Kádarate and Police Lines, Khairpur, Natheshah - - - - | 1,339 | 596 | 500 | 1,096 |
| 167 | Deputy Collector's Bungalow, Mehár, Sind - - - - - | 1,239 | 832 | 300 | 1,132 |
| 168 | Mukthyárkáráti - - - - - - - - - - | 1,392 | 3 | 1,332 | 1,335 |
| 169 | Mámlátdár's Kutchery, with Police Lines, Siddápur - - - | 1,978 | 690 | 1,388 | 2,078 |
| 170 | Mámlátdár's Kutchery, Pachera - - - - - - - | 2,192 | 58 | 2,039 | 2,097 |
| 171 | Mámlátdár's Kutchery, Sindkherá - - - - - - - | 2,131 | 1 | 2,056 | 2,057 |
| 172 | Mámlátdár's Kutchery, with Police Lines, Mehad - - - - | 2,555 | 448 | 2,100 | 2,548 |
| 173 | Deputy Collector's Bungalow, Daultpur - - - - - - | 1,375 | 173 | 1,202 | 1,375 |
| | ECCLESIASTICAL: | | | | |
| 174 | New Church, Sukkur - - - - - - - - - - | 1,833 | 632 | 1,175* | 1,807 |
| | EDUCATIONAL: | | | | |
| 175 | University Library, Clock-tower and Furniture for Hall - - - | 54,663 | 554 | 50,904 | 51,458 |
| 176 | Elphinstone High School, Bombay - - - - - - - - | 56,908 | 8,370 | 38,610 | 46,980 |
| 177 | School of Arts, Bombay - - - - - - - - - - | 20,593 | 6,746 | 12,081 | 18,827 |
| 178 | Fort Christian School, Bombay - - - - - - - - | 7,529 | 2,628 | 4,198 | 6,826 |
| 179 | Scottish Orphanage, Mahim - - - - - - - - - | 7,971 | 2,027 | 4,511 | 6,538 |
| | RESIDENCIES: | | | | |
| 180 | Accommodation for His Excellency the Governor's Band, Parel, Bombay | 3,195 | 1,552 | 1,562 | 3,114 |
| 181 | Additions and Alterations to Government House at Malabar Point, Bombay. | 4,829 | 3,692 | - - | 3,692 |
| 182 | Purchase of Bella Vista Estate, Mahableshwar - - - - - | 3,200 | 3,200 | - - | 3,200 |
| | MEDICAL: | | | | |
| 183 | Adapting Buildings in Fort St. George for a European General Hospital | 19,643 | 18,927 | 20† | 18,947 |
| 184 | Dispensary at Chinchni - - - - - - - - - - | 1,000 | 972 | 25† | 997 |
| | POLICE: | | | | |
| 185 | Poona Horse Lines - - - - - - - - - - - | 2,542 | —26 | 67† | 41 |
| 186 | Police Lines, including quarters for Chief Constable, a Schoolroom and Police Office, Ratnagiri. | 4,332 | 10 | 4,132 | 4,142 |
| | LAW AND JUSTICE: | | | | |
| 187 | Buildings for the accommodation of the High and Small Cause Courts | 166,372 | 20,784 | 134,954 | 155,738 |
| 188 | Subordinate Judge's Court, Muddibehal - - - - - - | 1,055 | 10 | 1,085 | 1,095 |
| 189 | Subordinate Judge's Court, Bhusáwul - - - - - - | 1,445 | 13 | 1,365 | 1,378 |
| 190 | Railway Magistrate's Bungalow, Bhusáwul - - - - - | 1,422 | 13 | 1,309 | 1,322 |
| 191 | Court House, Kotri - - - - - - - - - - | 1,763 | 198 | 1,570 | 1,768 |
| 192 | Subordinate Judge's Court, Panwel - - - - - - - | 1,500 | 1,278 | 210 | 1,488 |
| 193 | Subordinate Judge's Court, Deogarh - - - - - - - | 1,522 | 330 | 977 | 1,307 |
| 194 | Subordinate Judge's Court, Kárád - - - - - - - | 1,687 | 5 | 1,560 | 1,565 |
| 195 | Additions and Alterations to the new Palace, Sattara - - - | 1,820 | 331 | 1,489 | 1,820 |
| | JAILS: | | | | |
| 196 | Subsidiary Jail, Bhusáwul - - - - - - - - - | 4,661 | 1,646 | 2,780 | 4,426 |
| 197 | Jail to accommodate 519 male and 75 female prisoners, Tanna - - | 40,865 | 3,130 | 36,387 | 39,567 |
| 198 | Central Jail, Yerandá - - - - - - - - - - | 90,641 | 1,793 | 36,663 | 38,456 |
| | MISCELLANEOUS: | | | | |
| 199 | Memorial Works, Kapurthala - - - - - - - - - | 1,180 | 638 | 23† | 661 |
| 200 | Alterations to Adalat Wada, Satara - - - - - - - - | 4,131 | 36 | - - | 36 |
| 201 | Minor works estimated to cost 1,000 *l.* and under each - - - | - - | 16,272 | — | — |
| | | — | 99,328 | — | — |
| | Deduct,—Outlay from Contributions - - - - | - - | 12,867 | — | — |
| | TOTAL BOMBAY - - - £. | - - | 86,461 | — | — |

* Includes outlay from contributions.

† Shown in previous accounts as outlay on Minor Works.

No. 69.—ABSTRACT ACCOUNT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1878.

| PROVINCES. | Revenue. | Forest. | Customs. | Excise. | Salt. | Stamp and Stationery. | Monuments and Antiquities. | Postal. | Telegraph. | Residencies and Agency Buildings. | Secretariat Offices. | Treasury. | Police. | Court-houses. | Jails. | Currency Office. | Public Works Buildings. | Educational. | Ecclesiastical. | Churches and Burial-grounds. | General and Miscellaneous. | Medical. | Total. | Deduct Expenditure from Contributions. | NET TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £ | £. | £. | £. | £. | £. | £. | £. |
| Oudh | 543 | – | – | 161 | – | – | – | – | – | 132 | 49 | – | 1,169 | 896 | 1,159 | – | 179 | 443 | – | 210 | 11 | 140 | 5,092 | – | 5,092 |
| Central Provinces | 987 | – | – | – | – | – | – | – | – | 304 | 126 | – | 782 | 1,960 | 2,002 | – | 390 | 69 | – | 474 | 117 | 178 | 7,389 | – | 7,389 |
| British Burmah | – | – | 512 | – | – | – | – | – | – | 484 | 474 | – | 106 | – | 917 | – | – | 373 | – | 740 | 2,207 | 493 | 6,306 | – | 6,306 |
| Assam | 10 | – | – | – | – | – | – | – | – | 382 | 48 | 94 | 253 | 1,384 | 913 | – | 539 | 171 | – | 230 | 60 | 173 | 4,257 | – | 4,257 |
| Bengal | 6,513 | – | 519 | 525 | – | 412 | – | – | – | 824 | 944 | – | 488 | 3,914 | 4,406 | – | 355 | 4,266 | 139 | 1,049 | 827 | 2,995 | 28,176 | 134 | 28,042 |
| North Western Provinces | 6,645 | – | – | 632 | – | – | 8,160 | – | – | 220 | 226 | – | 6,162 | 1,531 | 2,171 | – | 446 | 2,013 | – | 836 | 344 | 491 | 29,877 | – | 29,877 |
| Punjab | 5,729 | – | – | 438 | – | – | – | – | – | 335 | 201 | – | 4,651 | 394 | 5,612 | – | 371 | 738 | – | 844 | 1,403 | 652 | 21,368 | 4 | 21,364 |
| Madras | 3,107 | – | 299 | – | 33 | – | – | – | – | 1,093 | – | – | 433 | 1,747 | 973 | – | 895 | 241 | – | 1,080 | 2,270 | 2,175 | 14,346 | – | 14,346 |
| Bombay | 8,398 | – | 668 | – | – | – | – | – | – | 4,295 | 212 | – | 3,313 | 2,089 | 2,034 | – | 1,049 | 1,181 | – | 2,404 | 1,175 | 2,752 | 29,570 | 771 | 28,799 |
| GRAND TOTAL £. | 31,932 | – | 1,998 | 1,756 | 33 | 412 | 8,160 | – | – | 8,069 | 2,280 | 94 | 17,357 | 13,915 | 20,187 | – | 4,224 | 9,495 | 139 | 7,867 | 8,414 | 10,049 | 146,381 | 909 | 145,472 |

## No. 70.—DETAILED ACCOUNT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1878.

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | OUDH. | £. | £. | £. | £. |
| | 1ST CLASS ROADS: | | | | |
| 1 | Road from Fyzabad to Allahabad, 96 miles in length and 30 feet in width; 92 miles are metalled 12 feet in width, and the road has 153 bridges and drains, with an aggregate waterway of 1,855 feet. | 73,978 | - - | 76,002 | 76,002 |
| 2 | Road from Lucknow Cantonment to Rae Bareilly, in the Lucknow District, 26¾ miles in length and 30 feet in width (of which 12 feet are metalled), and having 26 culverts and bridges. | 7,934 | 76 | 7,410 | 7,486 |
| 3 | Road from Sitapur to Shajehanpore, 43 miles in length, having 22 bridges and drains. | 8,470 | 361 | 37,899 | 38,260 |
| 4 | Road from Lucknow to Fyzabad, and branch to Byramghat, 100 miles in length and 30 feet in width, of which 16 feet are metalled, having 147 bridges and drains. | 77,455 | 528 | * 87,435 | 87,963 |
| 5 | Road from Gonda to Baraich, raising and bridging - - - - - | 2,975 | —9 | 2,665 | 2,656 |
| | 2ND CLASS ROADS: | | | | |
| 6 | Road from Lucknow to Jounpore, *viâ* Sultanpore, 104 miles in length, partially metalled, 12 feet in width, for 7 miles and 1,765 feet. | 2,453 | 1,163 | 972 | 2,135 |
| 7 | Road from Lukimpore to Shajehanpore, 51¼ miles in length, 30 feet in width, having 93 bridges: | | | | |
| | Raising and bridging - - - - - - - - - - | 7,670 | 932 | - - | 932 |
| | Bridge over Saketa Nullah - - - - - - - - - | 1,637 | 642 | - - | 642 |
| 8 | Improving the Rae Bareilly and Sultanpore Road - - - - - | 2,716 | 928 | - - | 928 |
| 9 | Improving the Jais and Mahona Road - - - - - - - | - - | 1,053 | - - | 1,053 |
| | 3RD CLASS OR DISTRICT ROADS: | | | | |
| 10 | Roads in the Unao District - - - - - - - - - | 2,633 | 1,124 | - - - | 1,124 |
| 11 | Road from Bara Banki to Hydergurh - - - - - - - | 3,001 | 355 | - - | 355 |
| 12 | Road from Chandra to Shahabad, *viâ* Pehani, 32 miles in length, average width 37 feet, with four bridges of 74 feet lineal waterway: | | | | |
| | Sakheta Nullah bridge at Anjhi - - - - - - - - | 1,668 | 1,006 | 55 | 1,061 |
| 13 | Minor works, estimated to cost 1,000 *l.*, and under, each - - - | - - | 3,971 | — | — |
| | TOTAL OUDH - - - £. | - - | 12,130 | — | — |
| | CENTRAL PROVINCES. | | | | |
| 14 | Road from Jubbulpore to Mandla, 60 miles long, with an average width of 24 feet. | † 52,083 | 8,889 | † 19,041 | 27,930 |
| 15 | Etarsi Road from Hoshungabad to Etarsi Railway Station - - | ‡ 13,061 | 2,812 | ‡ 9,417 | 12,229 |
| 16 | Re-constructing road from Dhar to Beetul - - - - - - | 5,371 | 622 | - - | 622 |
| 17 | Road from Nagpur to Chanda, southward, 103 miles in length, and an average width of 27 feet, with 159 bridges, having an aggregate waterway of 2,015 running feet; also re-modelling and completing, as a metalled road, the portion of the southern road from Chanda to Warrora, 28 miles in length. | 83,956 | 986 | 80,858 | 81,844 |
| 18 | Great Northern Road from Nagpore to Jubbulpore, 169 miles, average width 30 feet, with 510 bridges. | 355,768 | 1,531 | 355,616 | 357,147 |
| 19 | Road, with link road, from Saugor to Haripur, northward, 51 miles in length, and an average width of 24 feet, with 215 bridges, having an aggregate waterway of 11,957 feet; and from Saugor to Karaillee, southward, 73 miles in length, and an average width of 24 feet, with 356 bridges, having an aggregate waterway of 21,206 feet. | 136,804 | 3,154 | 114,303 | 117,457 |
| 20 | Piperia and Pachmari Road, including bridges and Dak Bungalow - | 21,000 | 7,187 | § 2,557 | 9,744 |
| 21 | Road from Nagpur to Bhundara and thence to Raipur, eastward, 180 miles in length, and an average width of 27 feet, with 74 bridges, and having an aggregate waterway of 17,713 feet. | 157,022 | 9,952 | 142,046 | 151,998 |
| 22 | Other roads, estimated to cost 1,000 *l.*, and under, each - - - | - - | 2,248 | — | — |
| | TOTAL CENTRAL PROVINCES - - - £. | - - | 37,381 | — | — |
| | BRITISH BURMAH. | | | | |
| 23 | Road from Pegu to Tounghoo, 117 miles in length, with an average width of 20 feet. | 75,937 | 520 | 69,458 | 69,978 |
| 24 | Road from Rangoon to Prome, thence to Meaday, northwards, 221 miles in length, with a branch road from Poungday to Tapoon, with bridges. | 261,415 | 1,598 | 214,754 | 216,352 |
| 25 | Thayetmyo and Tounghoo Road, first section 26 miles in length - | 8,484 | 314 | 8,230 | 8,544 |
| | Carried forward - - - £. | - - | 2,432 | — | — |

* Includes sums shown previously under Minor Works.
† Includes expenditure incurred previous to 1862-63, amounting to 5,085 *l.*
‡ Previous outlay on this work met from Local Funds, Contributions, and grants-in-aid from Provincial Funds.
§ Includes outlay on bridge over Bangunga previously included under Minor Works.

No. 70.—Detailed Account of Expenditure from Provincial Funds on Roads and other Works of Communication, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | BRITISH BURMAH—*continued.* | £. | £. | £. | £. |
| | Brought forward - - - | - - | 2,432 | — | — |
| 26 | Road from Moulmein to Quanlah, 38 miles, and branch road to Amherst, 17 miles, and onwards to Yea, with an average width of 40 feet (metal being 9 feet), 134 bridges. | 77,161 | 131 | 70,195 | 70,326 |
| 27 | New road from Martaban to Thatone, 37 miles, clearing jungle, demarcation of line, earthwork, and bridging of 1st Section. | 3,845 | 1,273 | 4,356 | 5,629 |
| 28 | Road towards the frontier, 5 miles of it leading to site of Sanitary Camp, average width 20 feet. | 6,062 | 1,020 | 4,474 | 5,494 |
| 29 | Railway Feeder Roads: Road from Menhla Zeegong to the foot of the Pegu Yoma Hills, 4 miles in length. | 3,526 | 37 | 2,859 | 2,896 |
| 30 | Road to Thamine, branching off from 5th mile of Rangoon and Prome Road, 3 miles in length, with an average width of 20 feet, and two bridges with an aggregate waterway of 300 feet. | 5,134 | 336 | 4,736 | 5,072 |
| 31 | Improvements to Pyne Kyun Creek, quarters for Overseer Kyazoom Creek, Pegu and Sittang Canal, two locks with gates. | 119,741 | 10,893 | 112,620 | 123,513 |
| 32 | Thayetmyo and Mendoon Road, 1st Section, 21 miles in length - | 6,765 | 801 | *4,961 | 5,762 |
| 33 | Other roads and works estimated to cost 1,000*l.* and under each - | - - | 1,486 | — | — |
| | TOTAL BRITISH BURMAH - - - £. | - - | 18,409 | — | — |
| | ASSAM. | | | | |
| 34 | Raising and improving road from Jorehat to Dhansiri - - - | 8,520 | 492 | 5,244 | 5,736 |
| 35 | Raising and improving road between Koliabor and Deopani - - | 10,078 | 815 | 5,746 | 6,561 |
| 36 | Improving road to 12th mile post to Kherbari - - - - - | 1,580 | 1,621 | - - | 1,621 |
| 37 | Opening out road from Gauhati to Sonapur, *viâ* Kanaparah - - | 6,138 | 198 | 5,940 | 6,138 |
| 38 | Raising and improving road between Deopani and Dhansiri - - | 9,697 | 515 | 2,244 | 2,759 |
| 39 | Constructing a deviation line between the 79th and 86th mile - - | 1,366 | 464 | - - | 464 |
| 40 | Widening and completing the road from Koliabor to Silghat - - | 1,345 | 353 | 751 | 1,104 |
| 41 | Cart road from junction with Trunk Road to Shillong - - - | 26,191 | 1,242 | 25,708 | 26,950 |
| 42 | Timber bridge over the Digroo - - - - - - - - | 1,385 | 401 | 985 | 1,386 |
| 43 | Other roads and minor works estimated to cost 1,000*l.* and under each | - - | 2,374 | - - | 2,374 |
| | | — | 8,475 | — | — |
| | Deduct,—Grants-in-Aid from Local Funds - - - | - - | 2,693 | — | — |
| | TOTAL ASSAM - - - £. | - - | 5,782 | — | — |
| | BENGAL. | | | | |
| | GRAND TRUNK ROAD FROM CALCUTTA, *viâ* PHULTA GHAT, TO BENARES FRONTIER: | | | | |
| 44 | (The length of this metal road is 387 miles, the average width of road being 30 feet, and average width metal 14 feet. It commences at Calcutta, and touching Phulta Ghat, passes through Burdwan, Raneegunge, Dehree, Sasseram, and on to Benares. There are eight bridges of over 250 feet, in which the total number of spans is 71, and the total waterway 5,724 feet. There are 127 bridges of over 20 feet, but under 250 feet, the total waterway of which is 6,540 feet, and there are 972 small bridges of less than 20 feet, the total waterway of which is 6,504 feet). | 273,899 | 2,188 | 252,950 | 255,138 |
| | PURULIAH AND RANCHEE ROAD: | | | | |
| 45 | (This road is 73 miles long, of an average width of 20 feet, 35 miles of which are metalled with an average width of metal of 6 feet. It commences at Purulia, touches Sellie and Dorunda, and stops at Ranchee. There is only one bridge of over 20 feet, but less than 250 feet, the waterway of which is 72 feet, and there are 89 of less than 20 feet, the total waterway of which is 275 feet). | 11,358 | 17 | 3,967 | 3,984 |
| | GIRHIDI ROAD, *viâ* PALGUNGE, ON THE GRAND TRUNK ROAD NEAR PARISHNATH HILL: | | | | |
| 46 | (This is a metalled road 26½ miles long, with an average width of 20 feet, and 12 feet of metalling. There are four bridges of over 20 feet but less than 250 feet, and 69 of under 20 feet; the total waterway of the former is 340 feet, and of the latter 197 feet). | 26,186 | 129 | 25,978 | 26,107 |
| | BUGGODHUR AND HAZARIBAGH ROAD: | | | | |
| 47 | (This is a metalled road 31¼ miles long, the average width is 21 feet, and the metalling 12 feet. There are eight bridges of over 20 feet, but less than 250 feet, and 75 bridges of less than 20 feet; the total waterway of the former is 615 feet, and of the latter, 309 feet). | 24,772 | 2 | 25,719 | 25,721 |
| | Carried forward - - £. | - - | 2,336 | — | — |

* Includes outlay on bridge over Bangunga, previously included under Minor Works.

No. 70.—Detailed Account of Expenditure from Provincial Funds on Roads and other Works of Communication, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | BENGAL—*continued.* | £. | £. | £. | £. |
| | Brought forward - - - | - - | 2,336 | — | — |
| | ROAD FROM BURHEE TO RANCHEE (DORUNDA, *viâ* HAZARIBAGH): | | | | |
| 48 | (This road is 76½ miles long, and an average of 20 to 12 feet in width, 58½ are metalled of an average width of 12 feet. It commences at Burhee, passes through Hazaribagh and Dorunda, and stops at Ranchee. There are nine bridges of over 20 feet, but less than 250 feet, and 84 of less than 20 feet; the total waterway of the former is 922 feet, and of the latter 372 feet). | 24,175 | 40 | 8,848 | 8,888 |
| | GANGES AND DARJEELING ROAD: | | | | |
| 49 | (This is a metalled road 125 miles long, 30 feet wide, with an average width of 12 feet of metalling. It commences at Caragola Ghat, passes through Purneah, Kissengunge, Titalya, Silligori, Punkabaree, and terminates at Darjeeling. There are 10 bridges of over 250 feet, the number of spans being 121, and the total waterway 3,549; there are 36 bridges of less than 250 feet but more than 20 feet, and 29 bridges of less than 20 feet; the total waterway of the former being 3,260 feet, and of the latter 101 feet). | 285,968 | 11 | 240,451 | 240,462 |
| | DARJEELING HILL ROAD: | | | | |
| 50 | (This is a metalled road 49¾ miles long, the average width of which is 22 feet, and the metalling 16 feet. There is one bridge of 16 spans, and 320 feet waterway; 23 bridges less than 250 feet, but more than 20 feet, the total waterway of which is 880 feet, and 514 small bridges, the total waterway of which is 4,079 feet. It commences at Punkabaree, touches at Kurseong, and stops at Darjeeling). | 175,416 | 3,865 | 160,579 | 164,444 |
| | ORISSA TRUNK ROAD: | | | | |
| 51 | (This road is metalled, and is 245¼ miles long, the average width of road and metalling being 24 feet and 12 feet respectively. There are 14 bridges over 250 feet, the total waterway of which is 12,298 feet; 92 bridges of less than 250 feet, the waterway of which is 4,845 feet, and 236 bridges of less than 20 feet, the total waterway of which is 1,609 feet. It commences at Calcutta, and passes through Oolooberiah, Midnapore, Jellasore, Balasore, Barripore, Cuttack, Janki, and stops at Beerkool). | 181,293 | 539 | 198,896 | 199,435 |
| | POOREE ROAD: | | | | |
| 52 | (This is a metalled road 52 miles long, the average width of road being 24 and 12 feet respectively. There are 11 bridges less than 250 feet, and 34 less than 20 feet; the total waterway of the former being 526 feet, and of the latter 268 feet). | 42,643 | 162 | 40,546 | 40,708 |
| | CALCUTTA AND JESSORE ROAD: | | | | |
| 53 | (This is a metalled road 69 miles long, of an average width of 30 feet, and an average width of metal of 12 feet. There is one bridge of over 250 feet, the waterway of which is 484 feet. There are 11 bridges of less than 250 feet, and 120 of less than 20 feet; the total waterway of the former is 1,034 feet, of the latter, 488 feet. It commences at Calcutta, touches at Bongong, and ends at Jessore). | 4,503 | 189 | 1,128 | 1,317 |
| | CHITTAGONG TRUNK ROAD: | | | | |
| 54 | (This is an unmetalled road, 122 miles long, of an average width of 20 feet. There are 52 bridges of less than 250 feet, and 93 of less than 20 feet; the total waterway of the former being 1,732 feet, and of the latter, 874 feet. It commences at the Megna River, passes through Dadookandy, Bydo Bazar, Zorwargunge, and ends at Chittagong). | 14,857 | 490 | 16,981 | 17,471 |
| 55 | Dinapore and Bankipore Road (6½ miles) - - - - - - - | 2,947 | 1,204 | 774 | 1,978 |
| 56 | - Ditto - - ditto - - to the Railway Station (3½ miles) - | 11,046 | 639 | 5,917 | 6,556 |
| | MADRAS FRONTIER ROAD, FROM CUTTACK TO GANJAM FRONTIER: | | | | |
| 57 | (This is a metalled road, 77¾ miles long, with an average width of 20 feet, and of metal, of 10 feet. There are three bridges over 250 feet, the total waterway of which is 600 feet; there are also 38 bridges of less than 250 feet, and 214 of less than 20 feet; the total waterway of the former being 1,636 feet, and of the latter, 1,262 feet. It commences at Cuttack, passes through Janki and Beerkool, and on to the Ganjam Frontier). | 34,013 | 40 | 30,944 | 30,984 |
| | Carried forward - - - £. | - - | 9,515 | — | — |

No. 70.—Detailed Account of Expenditure from Provincial Funds on Roads and other Works of Communication, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877–78. |
|---|---|---|---|---|---|
| | BENGAL—*continued.* | £. | £. | £. | £. |
| | Brought forward - - - | - - | 9,515 | — | — |
| | RANEEGUNGE AND MIDNAPORE ROAD (94 MILES): | | | | |
| 58 | This road is metalled and is 97 miles long, the average width being 24 feet and the metalling 12 feet. There are 19 bridges of less than 250 feet but more than 20 feet, and 240 bridges of less than 20 feet; the total waterway of the former being 881 feet, and of the latter 1,164 feet. It commences at Midnapore, passes through Bankoora, and joins the Grand Trunk Road at Raneegunge. | 11,934 | 48 | 11,143 | 11,191 |
| 59 | Improvements to the tidal rivers and creeks in Orissa - - - | 5,652 | 3 | - - | 3 |
| 60 | Other roads and river works costing 1,000 *l.* and under each - - | - - | 1,437 | - - | 1,437 |
| | | | 11,003 | | |
| | Deduct,—Outlay against Contributions - - - - - | - - | 77 | — | — |
| | TOTAL BENGAL - - - £. | - - | 10,926 | — | — |
| | NORTH WESTERN PROVINCES. | | | | |
| | 1ST CLASS ROADS: | | | | |
| 61 | Futehpur, Banda, and Saugor Road, 92¾ miles long - - - - | 18,320 | 1,803 | 14,562 | 16,365 |
| 62 | Cawnpore and Jhansi Road, passes Kalpi and Orissa, and proceeds to Saugor; length 141 miles, width 30 feet. | 89,380 | 4,307 | 72,409 | 76,716 |
| 63 | Grand Trunk Road - - - - - - - - - - - | 29,744 | 1,592 | 25,819 | 27,411 |
| 64 | Rohilkhund Trunk Road - - - - - - - - - | 127,710 | 32 | 124,804 | 124,836 |
| 65 | Meerut, Mozuffarnagor, Roorki, Dehra, and Landour Road - - | 82,620 | 5,496 | 69,892 | 75,388 |
| 66 | Cawnpore, Hamirpur, and Kubrai Road - - - - - - | 9,781 | 1,492 | 6,735 | 8,227 |
| 67 | Banda and Manikpur Road - - - - - - - - - | 31,959 | 2,887 | 21,786 | 24,673 |
| 68 | Metalling Jhansie and Saugor Road at Jhansie - - - - - | 7,982 | 895 | - - | 895 |
| 69 | Widening embankment, and putting a second coat of metal on Budaon and Aunla Road. | 1,736 | 1,268 | - - | 1,268 |
| 70 | Widening and metalling Budaon and Aunla Road - - - - - | 1,675 | 1,087 | - - | 1,087 |
| | 2ND CLASS ROADS: | | | | |
| 71 | Road from Etawa to Toondla - - - - - - - - - | 1,127 | 898 | - - | 898 |
| 72 | Mow and Megra Road at Azimgurh - - - - - - - - | 2,060 | 466 | - - | 466 |
| 73 | Mehendawal Road at Busti - - - - - - - - - | 2,512 | 148 | - - | 148 |
| 74 | Lotun Road at Goruckpore - - - - - - - - - | 2,948 | 699 | - - | 699 |
| 75 | Mow and Goorshar Road at Jhansie - - - - - - - - | 1,415 | 732 | - - | 732 |
| 76 | Constructing Lokhari Bridge at Jhansie - - - - - - - | 7,083 | 125 | - - | 125 |
| 77 | Improving Bijnore and Dhampur Road - - - - - - - | 1,589 | 340 | - - | 340 |
| 78 | Improving Bijnore and Najiabad Road - - - - - - - | 1,471 | 363 | - - | 363 |
| 79 | Other roads and minor works estimated to cost 1,000 *l.* and under - | - - | 27,037 | - - | 27,037 |
| | TOTAL - - - £. | - - | 51,667 | — | — |
| | Deduct,—Amount chargeable to Provincial Local Funds - | - - | 425 | — | — |
| | TOTAL NORTH WESTERN PROVINCES - - - £. | - - | 51,242 | — | — |
| | PUNJAB. | | | | |
| 80 | Delhi and Muthra Road, 25 miles long, with an average breadth of 35 feet, and average width of metalling 11 feet. There are 19 bridges averaging from 1 to 11 arches each, and of spans ranging from 2½ feet to 15, with an aggregate waterway of 405¼ feet, and a bungalow at Nizamuddin. | 8,018 | 17 | 7,311 | 7,328 |
| 81 | Road from Delhi to Umballa and thence to Lahore, 191 miles in length, with an average width of road embankment 32 feet, and the metalling 12 feet. There are 183 bridges and three gaps, aggregate gateway 5,451½ and 15,150 respectively. | 183,871 | 710 | 151,747 | 152,457 |
| 82 | Lahore and Peshawur Road, 267¼ miles in length, with an average width of road embankment 25 feet, and of metalling 13 feet. There are 359 bridges and culverts from 1 to 20 arches, with spans varying from 4 to 74 feet; aggregate waterway 8,830 feet. | 405,155 | 110 | 333,638 | 333,748 |
| 83 | Road from Umballa to Kalka, and thence to Simla (92 miles) - - | 5,444 | 507 | 5,574 | 6,081 |
| | Carried forward - - - £. | - - | 1,344 | — | — |

## No. 70.—Detailed Account of Expenditure from Provincial Funds on Roads and other Works of Communication, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | PUNJAB—*continued:* | £. | £. | £. | £. |
| | Brought forward - - - | - - | 1,344 | — | — |
| 84 | Hindoostan and Thibet, 233 miles long, average width 22 feet on the first 57 miles. There are 54 bridges, 4 of iron, 19 of timber, and 11 of stone. | 130,565 | 46 | 135,594 | 135,640 |
| 85 | Sealkote and Wuzeerabad Road, length 27 miles, width of metal 10 feet. | 11,376 | 1,441 | 7,529 | 8,970 |
| 86 | Kangra Valley Roads and Bridges - - - - - - - - | 102,151 | 85 | 97,885 | 97,970 |
| 87 | Pathankote and Duneira Road (27½ miles) - - - - - | 1,888 | 234 | 493 | 727 |
| 88 | Chichawatni and Dera Ismail Khan Road - - - - - - | 4,967 | 500 | 3,000 | 3,500 |
| 89 | Sealkote and Gurdaspur Road - - - - - - - - - | 1,556 | 702 | 858 | 1,560 |
| 90 | Dera Ismail Khan and Tank Road - - - - - - - - | 1,223 | 6 | 294 | 300 |
| | Other roads and minor works costing 1,000 *l.* and under each - - | - - | 9,268 | - - | 9,268 |
| | | | 13,626 | | |
| | Deduct,—Outlay against contributions - - - - - - | - - | 3,689 | — | — |
| | TOTAL PUNJAB - - - £. | - - | 9,937 | — | — |
| | MADRAS. | | | | |
| | MAIN ROADS: | | | | |
| 91 | New Ghaut Road at Pottingy - - - - - - - - - | 13,040 | 724 | 5,833 | 6,557 |
| 92 | Metalling new road from Ooty to Coonoor - - - - - | 1,448 | 446 | - - | 446 |
| 93 | Other roads and minor works costing 1,000 *l.* and under each - - | - - | 1,301 | - - | 1,301 |
| | DISTRICT ROADS: | | | | |
| 94 | Other roads and minor works costing 1,000 *l.* and under each - - | - - | 545 | - - | 545 |
| 95 | Canal from Chilkah Lake to Ganjam Port - - - - - | 14,137 | 799 | 12,800 | 13,599 |
| 96 | Other and minor works costing 1,000 *l.* and under each - - - | - - | 169 | - - | 169 |
| | | | 3,984 | | |
| | Add,—Grants-in-Aid - - - - - - - - - | - - | 4,384 | — | — |
| | | — | 8,368 | — | — |
| | FAMINE RELIEF. | | | | |
| 97 | Gravelling and constructing road from Talladenai to Veerupoor Railway Station. | 6,074 | 3,187 | - - | 3,187 |
| 98 | Constructing road from Bellary to Seeroogoopa - - - - | 14,381 | 4,150 | - - | 4,150 |
| 99 | Gravelling road from Bellary to Kereball - - - - - - | 5,502 | 3,528 | - - | 3,528 |
| 100 | Constructing road from Bellary to Rupengudi - - - - | 4,774 | 2,955 | - - | 2,955 |
| 101 | Re-metalling Tharwar Road and Allipur Works - - - - | 7,435 | 7,416 | - - | 7,416 |
| 102 | Alloor and Goondakalnem Road - - - - - - - | 4,980 | 2,007 | - - | 2,007 |
| 103 | Road from Moodanoor to Kadiri, *viâ* Pulivendla - - - - | 5,600 | 4,491 | - - | 4,491 |
| 104 | Road from Penneir River to Moodanoor - - - - - - | 2,600 | 8,719 | - - | 8,719 |
| 105 | Road from Jamalamadugu to Chagalmoru Frontier - - - - | 1,200 | 622 | - - | 622 |
| 106 | Road from Jamalamadugu to Prodatore Frontier - - - - | 1,200 | 1,251 | - - | 1,251 |
| 107 | Road from Royachoty to Seirhadripully - - - - - - | 12,000 | 5,866 | - - | 5,866 |
| 108 | Jummandyapett - - - - - - - - - - | 1,500 | 1,249 | - - | 1,249 |
| 109 | Road from Pulinendula to Purrapully - - - - - - | 4,000 | 2,507 | - - | 2,507 |
| 110 | New road from Kosurvaripully to Gottopully - - - - - | 1,100 | 381 | - - | 381 |
| 111 | New road from Veelagul to Papapully - - - - - - | 3,000 | 953 | - - | 953 |
| 112 | New road from Moordavoid to Gopidinoni - - - - - | 1,400 | 1,580 | - - | 1,580 |
| 113 | New road from Madanapully to Mustoor and Appaharam - - - | 8,000 | 1,884 | - - | 1,884 |
| 114 | Road, &c., near new kutchery at Madanapully - - - - - | 1,500 | 787 | - - | 787 |
| 115 | Road, &c., from Wontimetta to Jangatoor - - - - - | 6,400 | 1,947 | - - | 1,947 |
| 116 | 1st Section from Codoor to Balpally - - - - - - - | 1,204 | 1,204 | - - | 1,204 |
| 117 | Extension of road from Soomanoor to Karaslibovi - - - - | 1,037 | 255 | - - | 255 |
| 118 | Road from Pulnay to Komoralingum - - - - - - - | 2,100 | 887 | - - | 887 |
| 119 | Road from Oopiliaputty to Vadasendoor - - - - - - | 1,896 | 1,756 | - - | 1,756 |
| 120 | Other roads and minor works costing 1,000 *l.* and under each - - | - - | 246,483 | - - | 246,483 |
| | TOTAL FAMINE RELIEF - - - £. | - - | 306,065 | — | — |
| | TOTAL MADRAS - - - £. | - - | 314,433 | — | — |

## No. 70.—Detailed Account of Expenditure from Provincial Funds on Roads and other Works of Communication, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | BOMBAY. | £. | £. | £. | £. |
| 121 | Mail Road from Poona to Harihar, Madras Frontier, *viâ* Satara, Kolapur, Belgaum, Dharwar, and thence to Harihar, length 548¾ miles, width varying from 16 to 22 feet :— | | | | |
| | Masonry bridge over the Warna River of eight arches of 60 feet span each at Karad. | 26,675 | 4,081 | 9,353 | 13,434 |
| | Bridge over the Jarli River of four arches of 40 feet span each at Umraj. | 12,497 | 1,190 | 10,640 | 11,830 |
| | Masonry bridge over the Panchganga River of five arches of 70 feet span each, on the Kolapur and Amba Ghat Road at Kolapur. | 18,437 | 7,384 | 6,868 | 14,252 |
| | Remedial measure to the masonry bridge over the Vedgunga River at Kolapur. | 2,114 | 1,744 | - - | 1,744 |
| | Permanent remedial measures at the Dudguna Bridge at Kogal - | 1,147 | 694 | - - | 694 |
| 122 | Road from Poladpur to foot of Deogarh :— | | | | |
| | Planting trees on the above road - - - - - - - | 10,109 | 450 | 8,968 | 9,418 |
| 123 | Road from Belgaum to Vingorla :— | | | | |
| | Metalling certain portion of the Vingorla Road - - - - | 6,581 | 2,500 | - - | 2,500 |
| | Karwar and Belari Road :— | | | | |
| | Road from Gadag to Dambul and Hesrur - - - - - | 18,116 | 4,475 | 3,976 | 8,451 |
| 124 | Yellapur and Sirsi Road,—Bridge of timber, with masonry piers of 10 bays of 35 feet span each :— | | | | |
| | Bedti Nalah Bridge on the above - - - - - - | 2,259 | 429 | 1,168 | 1,597 |
| | Bridge over Tergui Nala - - - - - - - - | 1,618 | 502 | 603 | 1,105 |
| 125 | Road from Coompta to Dharwar (85¼ miles) : | | | | |
| | Anagundi Bridge of stone masonry of three arches - - - | 3,200 | 1,498 | 1,005 | 2,503 |
| | Improving the Dharwar and Ghat Road - - - - - | 2,281 | 149 | 699 | 848 |
| 126 | Road from Sholapur to Takli, leading to Bijapur, 19 miles and 103¾ yards long, and 22 feet broad, with culverts. | 12,445 | 294 | 5,086 | 5,380 |
| 127 | Road from Gogoga Khind to Campoli, length 12 miles, average width 20 feet, having five masonry bridges,—two of 25 feet, and three of 20 feet span each ; with four culverts,—three of 10 feet, and one of 15 feet span, whose aggregate waterway is 320 running feet. | 15,999 | 160 | 15,814 | 15,974 |
| 128 | Completion of Pali and Godhra Road ; section of road from Godhra to Dohad, length 16 miles, formation width 20 feet, and metalled surface 16 feet. | 7,946 | 1,195 | 5,514 | 6,709 |
| 129 | Metalling the road from Dakor to Kapadmonja, length 20 miles, formation width 20 feet, and metalled surface 12 feet. | 4,324 | 1,211 | - - | 1,211 |
| 130 | Road from Bilimora Railway Station to Chickli, length 53¾ miles, width 18 feet, having one bridge and 12 culverts and drains, whose aggregate waterway is 57¾ running feet. | 6,124 | 460 | 5,465 | 5,925 |
| 131 | Iron Bridge over the Tapti River of 17 arches of 101·883 feet span each, aggregate waterway 1,732 running feet. | 75,383 | 412 | 72,500 | 72,912 |
| 132 | Raising the new Iron Bridge over the Tapti River, 6 feet in height - | 9,380 | 2,588 | 2,768 | 5,356 |
| 133 | Improving the portion of Surat and Dumas Road, which lies in the Suchin State near Bhimpore. | 1,065 | 640 | 96 | 736 |
| 134 | Rebuilding 20 brick bridges on the road from Jacobabad to Thull, of 4 to 10 feet span each, whose aggregate waterway is 126 running feet. | 1,078 | 65 | 1,007 | 1,072 |
| 135 | Masonry bridge over the Krishna River on the road from Kolapur to Bijapur, of 16 arches of 70 feet span each. | 47,065 | 9,282 | 30,949 | 40,231 |
| 136 | Fourth section of Kolapur and Amba Ghat Road - - - - | 11,045 | 1,891 | 4,996 | 6,887 |
| 137 | Planting trees on Inchalkaranji and Attigiri Road - - - - | 1,010 | 379 | 608 | 987 |
| 138 | Third section of Kolapur and Bhudargarh Road - - - - | 2,789 | 1,927 | 111 | 2,038 |
| 139 | Road from Udgoan to Shirol, with branch to Chipri - - - - | 2,977 | 1,541 | - - | 1,541 |
| 140 | Road from Sankeshwar to Ghur Hinglaj - - - - - - | 9,267 | 1,543 | - - | 1,543 |
| 141 | Punchgunga River ; hill cutting on new Miraj Road - - - - | 1,133 | 1,088 | - - | 1,088 |
| 142 | Bridging nullas on 2nd section of Kolapur and Miraj new road - - | 4,406 | 2,138 | 2,268 | 4,406 |
| 143 | Bridge over the Jitti nalah at Kolapur - - - - - - | 3,812 | 1,727 | 1,777 | 3,504 |
| 144 | Other roads and minor works costing 1,000 *l.* and under each - - | - - | 7,165 | - - | 7,165 |
| | | — | 60,802 | — | — |
| | Deduct,—Outlay against Contributions - - - | - - | 23,075 | | |
| | | | 37,727 | | |
| | Carried forward - - - £. | - - | 37,727 | — | — |

No. 70.—Detailed Account of Expenditure from Provincial Funds on Roads and other Works of Communication, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | BOMBAY—*continued.* | £. | £. | £. | £. |
| | Brought forward - - - | - - | 37,727 | — | — |
| | FAMINE RELIEF. | | | | |
| 145 | Road from Bari to Kolhar - - - - - - - - - - | 7,865 | 2,438 | - - | 2,438 |
| 146 | Metalling the Ahmednuggur and Dhond Road - - - - - - | 5,036 | 75 | - - | 75 |
| 147 | Opening road from Kharda to join the Poona Road at Kashti - - | 2,986 | 3 | - - | 3 |
| 148 | Metalling mail road from Dudgunga to Malprabha Rivers, 74 miles long, average width 20 feet. | 4,277 | 2,626 | - - | 2,626 |
| 149 | Improving road from Belgaum to Panchgaom metalled road, length 54 miles, average width 22 feet. | 26,290 | 12,052 | - - | 12,052 |
| 150 | Improving road from Belgaum to Lingamunth, 40 miles long, average width 22 feet. | 8,400 | 2,500 | - - | 2,500 |
| 151 | Improving road from Arbhani to Nargand, 53 miles long, average width 20 feet. | 7,235 | 983 | - - | 983 |
| 152 | Collecting materials for Sankeshwar and Arbhani Road, 53 miles long, and average width 20 feet. | 7,917 | 287 | - - | 287 |
| 153 | Improving road from Gotur to Tasgaon, three miles long, average width 20 feet. | 1,179 | 201 | - - | 201 |
| 154 | Extension of Gokak and Nagonur Road towards Athni, 11 miles and 3,790 feet long, average width 20 feet. | 1,801 | 380 | - - | 380 |
| 155 | Improving road from Yenkenmurdi to Chikodi, 25 miles long, average width 20 feet. | 3,413 | 152 | - - | 152 |
| 156 | Portion of road from Athni towards Gokak, 15 miles long, average width 20 feet. | 5,814 | 1,045 | - - | 1,045 |
| 157 | Road to Telsung, *viâ* Athni, 26 miles long, average width 20 feet - | 2,877 | 722 | - - | 722 |
| 158 | Improving track line from Athni to Belauki, 18½ miles long, average width 20 feet. | 4,446 | 2,946 | - - | 2,946 |
| 159 | Road from Yadmad to Yargutti, 22¼ miles long, average width 24 feet. | 1,795 | 97 | - - | 97 |
| 160 | Improving the existing country track from Athni to Kanamady, 33 miles long, average width 20 feet. | 8,471 | 5,038 | - - | 5,038 |
| 161 | Improving road from Kolapur to Bijapur, 19 miles long - - - | 2,230 | 1,426 | - - | 1,426 |
| 162 | Ditto - - Bagewady to Soundutty, 34 miles long - - | 9,180 | 798 | - - | 798 |
| 163 | Road from Chikodi to Malingpur - - - - - - - - | 1,566 | 278 | - - | 278 |
| 164 | Ditto - - Karanavadi - - - - - - - - | 1,548 | 545 | - - | 545 |
| 165 | Ditto Hubli to Kaladgi, 48 miles long - - - - - | 34,374 | 8,938 | - - | 8,938 |
| 166 | Metalling road from Hubli to Sangtikop, &c., &c. - - - - | 40,108 | 15,543 | - - | 15,543 |
| 167 | Ditto - - Bankapur to Hangal - - - - - | 5,981 | 1,111 | - - | 1,111 |
| 168 | Road from Rao to Navalgund - - - - - - - - | 19,425 | 9,454 | - - | 9,454 |
| 169 | Metalling portion of road from Dhamor to Haliyal - - - - | 4,321 | 1,711 | - - | 1,711 |
| 170 | Road from Shivali to Anigeri - - - - - - - - | 4,027 | 1,415 | - - | 1,415 |
| 171 | Metalling the Poona and Hanai road, 40 miles long - - - - | 67,728 | 12,398 | - - | 12,398 |
| 172 | Improvements to Sholapur and Hubli Road - - - - - | 52,534 | 13,531 | - - | 13,531 |
| 173 | Ditto - Sholapur and Bellarie Road - - - - - | 44,475 | 23,291 | - - | 23,291 |
| 174 | Ditto - Bagalkot and Hundgund Road - - - - - | 17,527 | 10,159 | - - | 10,159 |
| 175 | Ditto - Kaladgi and Badami Road - - - - - | 10,849 | 8,519 | - - | 8,519 |
| 176 | Ditto Road from Bijapur to Hipargi - - - - - | 6,966 | 5,122 | - - | 5,122 |
| 177 | Ditto - Indi and Bijapur Road - - - - - - - | 7,722 | 4,880 | - - | 4,880 |
| 178 | Ditto - Indi and Horti Road - - - - - - - | 3,998 | 945 | - - | 945 |
| 179 | Ditto - Almela Road and Agarkhed Road - - - - - | 7,486 | 3,331 | - - | 3,331 |
| 180 | Ditto - Panchgaon and Bagalkot Road - - - - - | 18,344 | 12,360 | - - | 12,360 |
| 181 | Ditto - Road from Kolar to Bagemari - - - - - | 3,465 | 2,669 | - - | 2,669 |
| 182 | Ditto - - ditto Indi to Almela - - - - - | 5,975 | 2,923 | - - | 2,923 |
| 183 | Ditto - - ditto Almela to Devengaon - - - - - | 3,820 | 1,672 | - - | 1,672 |
| 184 | Ditto - - ditto Hundgand to Nandwadji - - - - - | 6,148 | 3,190 | - - | 3,190 |
| 185 | Ditto - - ditto Shindgi to Kadni - - - - - | 5,422 | 4,615 | - - | 4,615 |
| 186 | Ditto - Bijapur Athni Road, *viâ* Telsung - - - - - | 5,071 | 1,081 | - - | 1,081 |
| 187 | Ditto - Badami Govinkop Road - - - - - - - | 3,942 | 476 | - - | 476 |
| 188 | Road from Indi to Sheroda - - - - - - - - - | 7,327 | 5,865 | - - | 5,865 |
| 189 | Ditto Almela to Tambai - - - - - - - - - | 4,975 | 683 | - - | 683 |
| 190 | Ditto Huin Hipargi to Talikot - - - - - - - - | 6,991 | 2,752 | - - | 2,752 |
| | Carried forward - - - £. | - - | 193,726 | — | — |

## No. 70.—Detailed Account of Expenditure from Provincial Funds on Roads and other Works of Communication, for the Year ended 31st March 1878.

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | BOMBAY—*continued.* | £. | £. | £. | £. |
| | Brought forward - - - | - - | 193,726 | — | — |
| | FAMINE RELIEF—*continued.* | | | | |
| 191 | Roads in and outside of Arkilla - - - - - - - - - | 2,184 | 707 | - - | 707 |
| 192 | Chimtana and Songi Road - - - - - - - - - | 12,441 | 1,540 | - - | 1,540 |
| 193 | Road from Parola to Amalner - - - - - - - - - | 6,632 | 2 | - - | 2 |
| 194 | Dhulia and Pimpalner Road - - - - - - - - - | 32,089 | 3,135 | - - | 3,135 |
| 195 | Road between the town of Yamal and River Tapti - - - - | 5,608 | 872 | - - | 872 |
| 196 | Road between Pachora Railway Station and the River Titur - - | 2,358 | 235 | - - | 235 |
| 197 | Sinnar and Ghoti Road, with branch to Bhagur, 37 miles long - - | 11,985 | 3,687 | - - | 3,687 |
| 198 | Bhawarbari and Vinchur Road, 3rd section, 13 miles long - - - | 2,758 | 483 | - - | 483 |
| 199 | Niphad and Deopur Road, 27 miles long - - - - - - - | 8,536 | 2,069 | - - | 2,069 |
| 200 | Yeola and Nizam's Frontier Road, about 13¼ miles long - - - | 3,278 | 1,642 | - - | 1,642 |
| 201 | Khermadi and Sinnar Road, 18 miles long - - - - - - | 5,874 | 4,896 | - - | 4,896 |
| 202 | Nandgaon and Malegaon Road, 20 miles long - - - - - - | 4,318 | 532 | - - | 532 |
| 203 | Diversion of Niphad and Yeola Road, 5 miles and 3,980 feet long - | 1,328 | 77 | - - | 77 |
| 204 | Improving portion of the Nassick and Poona Road, 13 miles and 3,360 feet long. | 4,417 | 2,136 | - - | 2,136 |
| 205 | Road from Vinchur to Niphad, 9 miles long - - - - - - | 2,290 | 261 | - - | 261 |
| 206 | Nasik Dindori and Kalwan Road, 11 miles - - - - - - | 3,257 | 82 | - - | 82 |
| 207 | Collecting metal on the Poona and Singhar Road - - - - | 1,591 | 376 | - - | 376 |
| 208 | Improving the existing road from Ana to Malsej Ghât - - - | 2,000 | 266 | - - | 266 |
| 209 | Improving road from Poona to Pimprighat - - - - - - | 4,900 | 2,732 | - - | 2,732 |
| 210 | Road from Baromati to Nira - - - - - - - - - | 1,646 | 477 | - - | 477 |
| 211 | Road from Chiplan to Guhagarh - - - - - - - - | 3,162 | 1,011 | - - | 1,011 |
| 212 | Improving Karad Nagaz Road - - - - - - - - - | 5,976 | 3,950 | - - | 3,950 |
| 213 | Metalling Mail Road - - - - - - - - - - | 48,748 | 2,189 | - - | 2,189 |
| 214 | Improving and metalling the cleared track between Barsi and Yedsighat. | 12,391 | 3,402 | - - | 3,402 |
| 215 | Improving the road from Pandharpur to the boundary of Sholapur Collectorate near Janoni. | 6,286 | 632 | - - | 632 |
| 216 | Road from Jamhar Station to Pandharpur - - - - - - | 6,586 | 1,560 | - - | 1,560 |
| 217 | Road from Akluj to the boundary of the Malsiras Taluga - - - | 1,419 | 463 | - - | 463 |
| 218 | Road from Karmala to Aljapur - - - - - - - - - | 1,336 | 957 | - - | 957 |
| 219 | New branch road from Yedsi and Kulamb to the British Frontier - | 2,832 | 1,387 | - - | 1,387 |
| 220 | Improving the existing line of road from Sholapur to Harsi - - | 6,537 | 2,041 | - - | 2,041 |
| 221 | Improving road from Sholapur to Takli - - - - - - - | 6,045 | 3,176 | - - | 3,176 |
| 222 | Road from Sholapur to Wangi - - - - - - - - - | 1,990 | 242 | - - | 242 |
| 223 | Road from Variag to Tuljapur - - - - - - - - - | 1,572 | 2 | - - | 2 |
| 224 | Road from Pundhurpur to Kurali - - - - - - - - | 1,375 | 150 | - - | 150 |
| 225 | Road from Kadlas to Gherdi - - - - - - - - - | 1,705 | 200 | - - | 200 |
| 226 | Road from Gherdi to Janoni - - - - - - - - - | 2,406 | 474 | - - | 474 |
| 227 | Road from Malsiras to Mhaswad - - - - - - - - | 1,500 | 179 | - - | 179 |
| 228 | Sholapur, Sangola Road - - - - - - - - - | 1,659 | 335 | - - | 335 |
| 229 | Clearing road from Sangola to Sonud - - - - - - - | 1,504 | 330 | - - | 330 |
| 230 | Clearing a track from Sholapur to Pandhurpur - - - - - | 1,645 | 1,234 | - - | 1,234 |
| 231 | Other roads and minor works costing 1,000 *l.* and under each - - | - - | 7,541 | - - | 7,541 |
| | TOTAL FAMINE RELIEF - - £. | - - | 251,388 | — | — |
| | TOTAL BOMBAY - - - - - £. | - - | 289,115 | — | — |

## No. 71.—DETAILED ACCOUNT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1878.

| WORKS. | Expenditure in Year ended 31st March 1878. |
|---|---|
| **OUDH.** | £. |
| FIRST CLASS BRIDGED AND METALLED ROADS. | |
| Lucknow and Cawnpore Road | 1,971 |
| Lucknow and Fyzabad Road | 3,014 |
| Lucknow and Setapur Road | 1,830 |
| Bara Banki and Baraich Road | 1,546 |
| Lucknow and Rae Bareilly Road | 1,043 |
| Fyzabad and Gonda Road | 902 |
| Fyzabad and Allahabad Road | 2,544 |
| Setapur and Shahjehanpore Road | 1,780 |
| Lucknow and Jounpore Road | 805 |
| Other roads under 1,000 *l.* each | 344 |
| TOTAL £. | 15,779 |
| **CENTRAL PROVINCES.** | |
| METALLED AND BRIDGED ROADS. | |
| Great Northern Road—Jubbulpore to Nagpore | 6,566 |
| Jubbulpore to Mirzapore Road | 280 |
| Jubbulpore to Mandla | 163 |
| North West Road, from Nagpore to Chindwara | 965 |
| Eastern Road, Nagpore to Raipur | 8,175 |
| Southern Road, Nagpore to Chanda | 1,305 |
| Saugor Road | 2,267 |
| Road from Hoshangabad to Etarsi | 643 |
| Khandwa and Nerbudda Road | 576 |
| Other roads under 1,000 *l.* each | 1,074 |
| TOTAL £. | 22,014 |
| **BRITISH BURMAH.** | |
| Provincial Roads, Rangoon | 1,709 |
| Road from Rangoon to Prome, thence to Menday | 3,420 |
| Pegu Road | 2,474 |
| Pegu and Tounghoo Road | 2,600 |
| Tantabin Road | 1,720 |
| Yeh Road and branch to Amherst | 1,491 |
| Prome and Poungday Road | 2,233 |
| Taphoon Road | 179 |
| Pegu and Sittang Canal | 1,252 |
| Other roads under 1,000 *l.* each | 6,010 |
| TOTAL £. | 23,088 |
| **ASSAM.** | |
| Assam Trunk Road | 10,246 |
| Shillong Hill Cart Road | 1,418 |
| Cachar Trunk Road | 1,619 |
| Other roads under 1,000 *l.* each | 4,739 |
| TOTAL £. | 18,022 |

| WORKS. | Expenditure in Year ended 31st March 1878. |
|---|---|
| **BENGAL.** | £. |
| Grand Trunk Road from Calcutta to Kurrumnassa | 12,975 |
| Patna and Gya Road | 1,590 |
| Hazaribagh to Doorundah | 812 |
| Barrekur and Purulia Road | 1,263 |
| Midnapore and Raneegunge Road | 1,544 |
| Orissa Trunk Road | 15,289 |
| Cuttack and Pooree Road | 3,723 |
| Ganges and Darjeeling Road | 5,050 |
| Darjeeling Hill Cart Road | 6,482 |
| Calcutta Maidan Roads | 6,392 |
| Calcutta to Diamond Harbour | 3,308 |
| Calcutta to Jessore | 5,628 |
| Ranchee and Purulia Road | 496 |
| Other roads under 1,000 *l.* each | 5,164 |
| | 69,716 |
| Deduct—Outlay from Contributions | 10 |
| TOTAL £. | 69,706 |
| **NORTH WESTERN PROVINCES.** | |
| 1ST CLASS BRIDGED AND METALLED ROADS. | |
| Grand Trunk Road from Kurrumnassa to Delhi, with branches. | 20,855 |
| Cawnpore, Kalpi, Jhansi, and Saugor Road | 3,244 |
| Fatehpore, Banda, and Saugor Road | 2,890 |
| Cawnpore, Hamirpur, and Kabrai Road | 2,257 |
| Rohilkund Trunk Road from Fatehgurh, *viâ* Bareilly, to Gurmuktesur Ghât. | 4,192 |
| Meerut to Landour, *viâ* Roorkee and Dehra | 1,285 |
| Allahabad Station Road | 696 |
| TOTAL £. | 35,419 |
| **FAMINE RELIEF.** | |
| Grand Trunk Road from Kurrumnassa to Delhi, with branches. | 2,023 |
| Aligurh to Bulandshahur | 176 |
| Agra and Bhogaon Road | 815 |
| Agra and Delhi Road | 993 |
| Rohilkund Trunk Road from Futtehgurh, *viâ* Bareilly, to Gurmuktesur Ghât. | 1,447 |
| Agra and Futehpur Sikri Road | 390 |
| Agra and Bombay Road | 1,203 |
| Agra and Bhurtpore Road | 275 |
| Etarsi and Kasgunj Road | 221 |
| Dibiapur and Jaloun Road | 283 |
| Furruckabad to Gursahaigunge Road | 654 |
| Furruckabad to Bewar | 285 |
| Kaimgunj Road | 285 |
| Muttra and Hattras Road | 604 |
| Muttra and Dig Road | 330 |
| Jalalabad to Shahjehanpur | 871 |
| Bareilly, Hattras, and Kutchlaghat Road | 912 |
| Bareilly and Nyni Tal Road | 723 |
| Moradabad and Tigri Road | 884 |
| Other roads and minor works | 7,489 |
| TOTAL FAMINE RELIEF £. | 20,863 |
| TOTAL NORTH WESTERN PROVINCES £. | 56,282 |

No. 71.—Detailed Account of Expenditure from Provincial Funds on Repairs to Roads and other Works of Communication, for the Year ended 31st March 1878—*continued.*

| WORKS. | Expenditure in Year ended 31st March 1878. |
|---|---|
| **PUNJAB.** | £. |
| BRIDGED AND METALLED ROADS. | |
| Delhi and Muttra Road | 2,345 |
| Delhi and Lahore Road | 18,881 |
| Umballa and Simla Road | 4,926 |
| Hindustan and Tibet Road | 981 |
| Ludiana and Lahore Road | 9,974 |
| Jullundur and Hoshiarpoor Road | 1,715 |
| Amritsur and Pathankote Road | 4,970 |
| Roads in Anarkalli | 1,278 |
| Lahore and Peshawur Road | 18,568 |
| Rawulpindee and Murree Road | 1,633 |
| Multan and Dehra Gazi Khan Road | 703 |
| Other roads | 2,662 |
| Second Class Roads raised and bridged but unmetalled. | 12,637 |
| Third Class Roads or District Roads | 445 |
| Boat Bridges and Ferries | 15,218 |
| Other Works and Roads | 3,368 |
| | 100,304 |
| Deduct—Outlay from Contributions | 106 |
| TOTAL £. | 100,198 |
| **MADRAS.** | |
| FIRST CLASS ROADS. | |
| Bhakarapet Road | 1,757 |
| Bellary Road | 2,380 |
| Cuddapah Frontier Road | 1,898 |
| Road No. 4 from Tirumungalum to Kalligoody | 631 |
| Other roads, including famine roads | 26,519 |
| District Roads | 7,501 |
| Canals | 1,253 |
| TOTAL £. | 41,939 |

| WORKS. | Expenditure in Year ended 31st March 1878. |
|---|---|
| **BOMBAY.** | £. |
| FIRST CLASS BRIDGED AND METALLED ROADS. | |
| Agra and Bombay Road | 9,678 |
| Road from Dharmatar to Satara | 3,086 |
| Roads in Tanna Collectorate | 1,444 |
| Road from Poona to Aurungabad | 3,710 |
| Road from Poona to Nasik | 2,304 |
| Road from Poona to Nasik, and thence to Hyderabad. | 2,147 |
| Road from Bombay to Poona | 3,671 |
| Mail Road from Poona to Shirwal, Satara, and onwards to Belgaum, Dharwar, and Harihar. | 11,835 |
| Road from Karad to Chiplun, and onward to Gowalkot Bunder. | 2,515 |
| Roads in Satara Collectorate | 1,829 |
| Roads from Ahmednagar to Dhond | 1,870 |
| Roads from Ahmednagur to Málegaon | 3,384 |
| Road from Belgaum to Bagalkot, *viâ* Kaladgi | 1,959 |
| Road from Hubli to Sholapore | 1,967 |
| Road from Belgaum to Vingorla, *viâ* Parpuli Ghât, with subsidiary roads. | 2,494 |
| Road from Bellary to Karwar | 7,265 |
| Road from Poladpur to Chiplun, Rajapur, Dajipur and the Port of Deogarh. | 3,524 |
| Road from Dharwar to Coompta | 4,921 |
| Roads in Kanara Collectorate | 1,988 |
| Kolapur Gybikhind Road | 1,043 |
| Road from Nasik to Balsar | 1,703 |
| Road from Gogo to Dhanduka | 2,232 |
| Roads in and about Ahmedabad | 1,006 |
| Collecting road materials on Ahmedabad and Sirur Road. | 284 |
| Improving road from Don to Huin Happargi | 8,662 |
| Improving road, Muddebihal and Talikot | 8,700 |
| Improving road, Happergi to Talikot | 4,247 |
| Road from Phonda to Waghotan, *viâ* Viziadurg | 1,076 |
| Road from Poona to Tanduwari | 1,097 |
| Road from Barsi Road Station to Barsi Town | 289 |
| Road from Barsi Road Station to Pandharpur | 862 |
| Other roads | 17,688 |
| | 120,480 |
| Deduct—Outlay from Contributions | 3,908 |
| TOTAL £. | 116,572 |

## No. 72.—DETAILED ACCOUNT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1878.

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | | £. | £. | £. | £. |
| | OUDH. | | | | |
| 1 | Works estimated to cost 1,000 *l.* and under, each | - - | 408 | — | — |
| | CENTRAL PROVINCES. | | | | |
| 2 | Works estimated to cost 1,000 *l.* and under, each | - - | 815 | — | — |
| | BRITISH BURMAH. | | | | |
| 3 | Oyster Reef Lighthouse on screw piles | 58,270 | 57 | 57,813 | 57,870 |
| 4 | Works estimated to cost 1,000 *l.* and under, each | - - | 349 | — | — |
| | TOTAL BRITISH BURMAH £. | - - | 406 | — | — |
| | ASSAM. | | | | |
| 5 | Works estimated to cost 1,000 *l.* and under, each | - - | 123 | — | — |
| | BENGAL. | | | | |
| 6 | Excavating a drain from Berhampore to Gobra Nullah | 2,000 | 2 | 1,754 | 1,756 |
| 7 | Waterworks, Dacca | 11,902 | 10,193 | 6,065 | 16,258 |
| 8 | Works estimated to cost 1,000 *l.* and under, each | - - | 622 | — | — |
| | | — | 10,817 | — | — |
| | Deduct,—Outlay from Contributions | - .. - | 4,498 | — | — |
| | TOTAL BENGAL £. | - - | 6,319 | — | — |
| | NORTH WESTERN PROVINCES. | | | | |
| 9 | Balia protective works | - - | 2,300 | - - | 2,300 |
| 10 | Drainage works, Futtehpore | 4,944 | 1,043 | 3,820 | 4,863 |
| 11 | Water supply to the town of Almora | 1,995 | 650 | 1,338 | 1,988 |
| 12 | Restoration of the Dechouri Ironworks | - - | —*531* | 4,980 | 4,449 |
| 13 | City and cantonment drainage works, Meerut | * 33,924 | 5,852 | 7,924 | * 13,776 |
| 14 | Extension of the Kali Nuddee, Meerut | 6,937 | 1,914 | - - | * 1,914 |
| 15 | Minor works estimated to cost 1,000 *l.* and under, each | - - | 986 | — | — |
| | | — | 11,214 | — | — |
| | Deduct,—Outlay chargeable to Local Funds | - - | 8,769 | — | — |
| | TOTAL NORTH WESTERN PROVINCES £. | - - | 2,445 | — | — |
| | PUNJAB. | | | | |
| 16 | Protective works to the Muzaffergarh embankments | 21,070 | —*8,335* | † 14,010 | † 5,675 |
| 17 | Water supply works for the City and Suburbs, Lahore | - - | 443 | 24 | 467 |
| 18 | Minor works estimated to cost 1,000 *l.* and under, each | - - | 272 | — | — |
| | | — | —*7,620* | — | — |
| | Deduct,—Outlay chargeable to Contributions and Local Funds | - - | 452 | — | — |
| | TOTAL PUNJAB £. | - - | —*8,072* | — | — |
| | MADRAS. | | | | |
| 19 | Minor works estimated to cost 1,000 *l.* and under, each | - - | 3,012 | — | — |

* Provincial share of Estimate and Outlay.

† Provincial share of Outlay.

No. 72.—Detailed Account of Expenditure from Provincial Funds on Works of Miscellaneous Public Improvement, for the Year ended 31st March 1878—*continued.*

| Item Number. | WORKS. | Estimated Cost of Work. | Expenditure in Year ended 31st March 1878. | Expenditure in previous Years. | Total Expenditure on each Work to end of 1877-78. |
|---|---|---|---|---|---|
| | BOMBAY. | £. | £. | £. | £. |
| 20 | Bund round the town of Ghotki | 1,858 | 312 | 1,457 | 1,769 |
| 21 | Improvements and clearances, including the inner ditch of Arkilla, Bijapur | 2,477 | 1,120 | 946 | 2,066 |
| 22 | Masonry wall in front of the Dutch Bunder, Surat | 5,231 | 1 | 4,970 | 4,971 |
| 23 | Restoring the masonry wall of the island Naginwara in Kankaria tank, Ahmedabad | 1,372 | 216 | - - | 216 |
| 24 | Kolhapur waterworks | 22,893 | 1,045 | 9,460 | 10,505 |
| 25 | Daji Pandit's well, Kolhapur | 1,659 | 281 | 665 | 946 |
| 26 | Re-walling a portion of Rankala tank | 8,716 | 1,478 | - - | 1,478 |
| 27 | Laying down piping in connection with Yeola waterworks | 1,066 | 174 | 701 | 875 |
| 28 | Renovating the Shapur tank | 1,748 | 893 | 920 | 1,813 |
| 29 | Jakir Hond, Belgaum | 1,141 | 288 | 340 | 628 |
| 30 | Improvements, Tulsigiri tank | 1,035 | 48 | 988 | 1,036 |
| 31 | Improvements, Almel tank | 2,562 | 313 | 1,832 | 2,145 |
| 32 | Clearing tank, Indapur Bande | 1,039 | 4 | 989 | 993 |
| 33 | Ditto - - - ditto | 1,492 | 22 | 1,378 | 1,400 |
| 34 | Clearing tank, Bhend | 2,600 | 2,174 | 430 | 2,604 |
| 35 | Clearing tank, Dhouk Bubsolgaon | 2,803 | 641 | 2,119 | 2,760 |
| 36 | Clearing tank, Jeurwari | 1,213 | 864 | 336 | 1,200 |
| 37 | Clearing tank, Rosewarri | 3,390 | 1,977 | 1,384 | 3,361 |
| 38 | Clearing tank, Sej Babulgaon | 1,234 | 411 | 836 | 1,247 |
| 39 | Clearing tank, Zirab | 1,925 | 1,089 | 820 | 1,909 |
| 40 | Clearing Motibag tank, and general drainage improvements of the station | 4,436 | 2,062 | 2,373 | 4,435 |
| 41 | Improving and clearing a tank near Taluka Kamala | 1,925 | 13 | 683 | 696 |
| 42 | Clearing a tank, near Taluka Kamala, Rosewari | 3,390 | —8 | 1,178 | 1,170 |
| 43 | Ditto - - - - ditto - - - - ditto | 1,460 | 524 | 537 | 1,061 |
| 44 | Clearing a tank, Taluka Madha, Dhok Babulgaon | 1,911 | 29 | 1,882 | 1,911 |
| 45 | Improving a tank, Taluka Madha, Dhok Uplai | 1,241 | 1 | 1,234 | 1,235 |
| 46 | Excavating an old tank, Sohali, Taluka Sholapur | 1,248 | —2 | 265 | 263 |
| 47 | Minor works estimated to cost 1,000 *l.* and under, each | - - | 17,769 | — | — |
| | | — | 33,739 | — | — |
| | Deduct,—Outlay from Contributions | - - | 4,639 | — | — |
| | TOTAL BOMBAY £. | - - | 29,100 | — | — |

No. 73.—DETAILED ACCOUNT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1878.

| PROVINCES. | INLAND IMPROVEMENTS. | | AID TO MARINE NAVIGATION. | | | TOTAL. |
|---|---|---|---|---|---|---|
| | Improvements to Towns. | Water Supply. | Harbour. | Lighthouses. | Obelisks. | |
| | £. | £. | £. | £. | £. | £. |
| Central Provinces | 56 | 138 | - - | - - | - - | 194 |
| British Burmah | 234 | - - | - - | - - | - - | 234 |
| Assam | 3 | - - | - - | - - | - - | 3 |
| Bengal | - - | 11 | 12 | - - | - - | 23 |
| North Western Provinces | 25 | 43 | - - | - - | - - | 68 |
| Punjab | 3,410 | 12 | - - | - - | - - | 3,422 |
| Madras | 9,453 | 569 | 76 | - - | - - | 10,098 |
| Bombay | 761 | 547 | 748 | - - | - - | 2,056 |
| TOTAL £. | 13,942 | 1,320 | 836 | - - | - - | 16,098 |

## No. 74.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

| | GENERAL AND POLITICAL. | | | | | | |
|---|---|---|---|---|---|---|---|
| | Inspector General of Military Works. | Central India. | Coorg. | Hydrabad. | Port Blair. | Simla Imperial Circle. | |
| **DIRECTION.** | £. | £. | £. | £. | £. | £. | |
| *Chief Engineer and Secretariat.* | | | | | | | |
| Inspector General and assistant | 12,307 | — | — | — | — | — | 1 |
| Chief engineer and assistants | - - | 3,571 | - - | - - | - - | - - | 2 |
| Upper subordinates | — | — | — | — | — | — | 3 |
| Office establishment | 4,427 | 1,644 | - - | - - | - - | - - | 4 |
| Travelling allowances | 828 | 99 | - - | - - | - - | - - | 5 |
| Contingencies | 693 | 192 | - - | - - | - - | - - | 6 |
| TOTAL £. | 18,255 | 5,506 | - - | - - | - - | - - | 7 |
| *Superintending Engineers.* | | | | | | | |
| Superintending engineers and assistants | 12,609 | - - | - - | 2,193 | - - | 1,915 | 8 |
| Upper subordinates | — | — | — | — | — | — | 9 |
| Office establishment | 4,117 | - - | - - | 478 | - - | 377 | 10 |
| Travelling allowances | 978 | - - | - - | 47 | - - | 10 | 11 |
| Contingencies | 1,262 | - - | - - | 138 | - - | 153 | 12 |
| Local allowances | - - | - - | - - | - - | - - | - - | 13 |
| TOTAL £. | 18,966 | - - | - - | 2,856 | - - | 2,455 | 14 |
| TOTAL DIRECTION £. | 37,221 | 5,506 | - - | 2,856 | - - | 2,455 | 15 |
| **CONSTRUCTION.** | | | | | | | |
| Engineer establishment, consisting of executive and assistant engineers | 59,705 | 9,164 | 707 | 4,604 | 600 | 2,656 | 16 |
| Upper subordinates, consisting of sub-engineers, supervisors, and overseers | 20,501 | 3,763 | 358 | 1,045 | 954 | 401 | 17 |
| Lower subordinates, consisting of sub-overseers and sub-surveyors | 5,563 | 1,981 | 263 | 100 | 9 | 22 | 18 |
| Petty establishment | 4,611 | 1,551 | 123 | 235 | 73 | 32 | 19 |
| Office establishment, including accountants | 17,745 | 2,922 | 409 | 1,250 | 795 | 459 | 20 |
| Medical establishment | - - | - - | - - | - - | - - | - - | 21 |
| Local allowances | - - | - - | - - | - - | - - | - - | 22 |
| Travelling allowances | 8,295 | 3,097 | 605 | 283 | 32 | 129 | 23 |
| Contingencies | 4,058 | 838 | 20 | 533 | 26 | 228 | 24 |
| Special allowances | - - | - - | - - | - - | 650 | — | 25 |
| TOTAL CONSTRUCTION £. | 120,478 | 23,316 | 2,485 | 8,050 | 3,139 | 3,927 | 26 |
| **ACCOUNTS.** | | | | | | | |
| Examiners, and deputy and assistant examiners | 1,981 | 840 | - - | 436 | - - | - - | 27 |
| Accountants | 4,621 | 971 | - - | 297 | 96 | - - | 28 |
| Clerks and office servants | 1,555 | 319 | - - | 148 | - - | - - | 29 |
| Travelling allowances | 221 | 135 | - - | 13 | - - | - - | 30 |
| Contingencies | 730 | 134 | - - | 72 | - - | - - | 31 |
| Local allowances | - - | - - | - - | - - | - - | - - | 32 |
| TOTAL ACCOUNTS £. | 9,108 | 2,399 | - - | 966 | 96 | - - | 33 |
| Collection of revenue | - - | - - | - - | - - | - - | - - | 34 |
| Conservancy, police, and navigation establishments | — | — | — | — | — | — | 35 |
| Civil Engineering College, Roorkee | — | — | — | — | — | — | 36 |
| TOTAL AMOUNT AUDITED £. | 166,807 | 31,221 | 2,485 | 11,872 | 3,235 | 6,382 | 37 |
| *Add*—Charges of other Departments and of previous year disbursed in 1877-78 | - - | - - | 694 | - - | 24 | 744 | 38 |
| | 166,807 | 31,221 | 3,179 | 11,872 | 3,259 | 7,126 | 39 |
| *Deduct*—Amounts charged to other Provinces and Departments, and charges not paid during the year | 2,272 | 23 | - - | - - | - - | - - | 40 |
| GRAND TOTAL £. | 164,535 | 31,198 | 3,179 | 11,872 | 3,259 | 7,126 | 41 |
| *Distribution of Grand Total to the several Funds concerned.* | | | | | | | |
| Imperial Funds, Ordinary: | | | | | | | |
| Buildings and roads | 164,535 | 28,133 | 3,179 | 11,872 | 3,259 | 7,126 | 42 |
| Irrigation and agricultural | - - | - - | - - | - - | - - | - - | 43 |
| Civil Engineering College | — | — | — | — | — | — | 44 |
| Collieries | - - | - - | - - | - - | - - | - - | 45 |
| Provincial services | - - | - - | - - | - - | - - | - - | 46 |
| Irrigation, extraordinary | — | — | — | — | — | — | 47 |
| Contributions, local funds, deposits, &c. | - - | 3,065 | - - | - - | - - | - - | 48 |
| TOTAL £. | 164,535 | 31,198 | 3,179 | 11,872 | 3,259 | 7,126 | 49 |

* Buildings and roads, 9,340 *l.*, Barrack Department, 415 *l.*; total, 9,755 *l.*

† Includes 8 *l.* for the Barrack Department.

## PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1878.

| | Buildings under Quetta Agency. | RAJPOOTANA. | | | OUDH. | CENTRAL PROVINCES. | BRITISH BURMAH. | ASSAM. |
|---|---|---|---|---|---|---|---|---|
| | | Public Works. | Irrigation. | Total. | Public Works. | Public Works. | Public Works. | Public Works. |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | — | — | — | — | — | — | — | — |
| 2 | - - - | - - - | - - - | - - - | - - | 3,267 | 4,285 | — |
| 3 | — | — | — | — | — | — | — | — |
| 4 | - - - | - - - | - - - | - - - | - - | 2,050 | 2,108 | — |
| 5 | - - - | - - - | - - - | - - - | - - | 368 | 83 | — |
| 6 | - - - | - - - | - - - | - - - | - - | 621 | 184 | — |
| 7 | - - - | - - - | - - - | - - - | - - | 6,306 | 6,660 | — |
| 8 | 831 | 3,516 | 502 | 4,018 | - - | - - | - - | 2,786 |
| 9 | — | — | — | — | — | — | — | — |
| 10 | 99 | 1,010 | 144 | 1,154 | - - | - - | - - | 1,047 |
| 11 | - - - | 442 | 63 | 505 | - - | - - | - - | 85 |
| 12 | - - - | 544 | 78 | 622 | - - | - - | - - | 192 |
| 13 | - - - | - - - | - - - | - - - | - - | - - | - - | 371 |
| 14 | 930 | 5,512 | 787 | 6,299 | - - | - - | - - | 4,481 |
| 15 | 930 | 5,512 | 787 | 6,299 | - - | 6,306 | 6,660 | 4,481 |
| 16 | 1,290 | 4,154 | 1,691 | 5,845 | 10,025 | 9,417 | 15,943 | 6,692 |
| 17 | - - - | 1,518 | 357 | 1,875 | 2,460 | 4,604 | 6,735 | 2,354 |
| 18 | 9 | 769 | 355 | 1,124 | 1,045 | 1,486 | 2,601 | 633 |
| 19 | 14 | 612 | 195 | 807 | 200 | 998 | 875 | 1,104 |
| 20 | 41 | 1,288 | 464 | 1,752 | 3,324 | 3,775 | 4,045 | 2,816 |
| 21 | - - - | - - - | - - - | - - - | - - | 73 | — | — |
| 22 | - - - | - - - | - - - | - - - | - - | - - | - - | 2,636 |
| 23 | 274 | 1,386 | 727 | 2,113 | 2,868 | 3,424 | 4,216 | 2,515 |
| 24 | 103 | 387 | 207 | 594 | 851 | 773 | 689 | 431 |
| 25 | — | — | — | — | — | — | — | — |
| 26 | 1,731 | 10,114 | 3,996 | 14,110 | 20,773 | 24,550 | 35,104 | 19,181 |
| 27 | - - - | 577 | 83 | 660 | 267 | 1,838 | 1,784 | 660 |
| 28 | - - - | 581 | 83 | 664 | 824 | 1,480 | 1,123 | 935 |
| 29 | - - - | 232 | 33 | 265 | 672 | 498 | 435 | 350 |
| 30 | - - - | 23 | 3 | 26 | 104 | 142 | 41 | 146 |
| 31 | - - - | 22 | 3 | 25 | 31 | 295 | 116 | 126 |
| 32 | - - - | - - - | - - - | - - - | - - | - - | - - | 391 |
| 33 | - - - | 1,435 | 205 | 1,640 | 1,898 | 4,253 | 3,499 | 2,608 |
| 34 | - - - | - - - | 27 | 27 | — | — | — | — |
| 35 | — | — | — | — | — | — | — | — |
| 36 | — | — | — | — | — | — | — | — |
| 37 | 2,661 | 17,061 | 5,015 | 22,076 | 22,671 | 35,109 | 45,263 | 26,270 |
| 38 | - - - | 42 | - - - | 42 | 3,927 | - - | 117 | — |
| 39 | 2,661 | 17,103 | 5,015 | 22,118 | 26,598 | 35,109 | 45,380 | 26,270 |
| 40 | - - - | - - - | - - - | - - - | - - | 118 | — | — |
| 41 | 2,661 | 17,103 | 5,015 | 22,118 | 26,598 | 34,991 | 45,380 | 26,270 |
| 42 | 2,661 | 16,603 | - - - | 16,603 | 330 | *9,755 | 6,336 | †1,783 |
| 43 | - - - | - - - | 5,015 | 5,015 | - - | - - | 4,959 | — |
| 44 | — | — | — | — | — | — | — | — |
| 45 | - - - | - - - | - - - | - - - | - - | ‡746 | — | — |
| 46 | - - - | - - - | - - - | - - - | 15,145 | 22,842 | 29,088 | 24,435 |
| 47 | — | — | — | — | — | — | — | — |
| 48 | - - - | 500 | - - - | 500 | 11,123 | 1,648 | 4,997 | 52 |
| 49 | 2,661 | 17,103 | 5,015 | 22,118 | 26,598 | 34,991 | 45,380 | 26,270 |

‡ Thus made up,—Capital, Warrora Colliery, 81 *l.*; Satpura coal exploration, 87 *l.*; Revenue, Warrora Colliery, 578 *l.*; total, 746 *l.*

No. 74.—Detailed Account of Expenditure on Establishments of the

| | Bengal. | | | North Western Provinces. | | | |
|---|---|---|---|---|---|---|---|
| | Public Works. | Irrigation. | Total. | Public Works. | Irrigation. | Total. | |
| **DIRECTION.** | £. | £. | £. | £. | £. | £. | |
| *Chief Engineer and Secretariat.* | | | | | | | |
| Inspector General and assistant | - - | - - | - - | - - | - - | - - | 1 |
| Chief Engineer and assistants | 4,505 | 4,355 | 8,860 | 10,734 | 3,752 | 14,486 | 2 |
| Upper and lower subordinates | - - | - - | - - | - - | - - | - - | 3 |
| Office establishment | 6,061 | 2,870 | 8,931 | 3,888 | 3,170 | 7,058 | 4 |
| Travelling allowances | 121 | 104 | 225 | 1,493 | 1,065 | 2,558 | 5 |
| Contingencies | 598 | 363 | 961 | 1,019 | 735 | 1,754 | 6 |
| Presidency and local allowances | 65 | 2 | 67 | - - | - - | - - | 7 |
| Presidency house-rent | 54 | 80 | 134 | - - | - - | - - | 8 |
| Total £. | 11,404 | 7,774 | 19,178 | 17,134 | 8,722 | 25,856 | 9 |
| *Superintending Engineer.* | | | | | | | |
| Superintending engineers and assistants | 11,961 | 6,495 | 18,456 | - - | 5,855 | 5,855 | 10 |
| Upper subordinates | - - | - - | - - | - - | - - | - - | 11 |
| Office establishments | 3,420 | 2,923 | 6,343 | - - | 2,266 | 2,266 | 12 |
| Travelling allowances | 821 | 360 | 1,181 | - - | 719 | 719 | 13 |
| Contingencies | 993 | 635 | 1,628 | - - | 523 | 523 | 14 |
| Local allowances | 100 | 11 | 111 | - - | - - | - - | 15 |
| Presidency house-rent | 216 | 95 | 311 | - - | - - | - - | 16 |
| Total £. | 17,511 | 10,519 | 28,030 | - - | 9,363 | 9,363 | 17 |
| Total Direction £. | 28,915 | 18,293 | 47,208 | 17,134 | 18,085 | 35,219 | 18 |
| **CONSTRUCTION.** | | | | | | | |
| Engineer establishment, consisting of executive and assistant engineers | 29,953 | 26,404 | 56,357 | 34,458 | 38,640 | 73,098 | 19 |
| Upper subordinates, consisting of sub-engineers, supervisors, and overseers | 16,764 | 17,488 | 34,252 | 8,253 | 7,451 | 15,704 | 20 |
| Lower ditto | 2,421 | 5,161 | 7,582 | 2,964 | 6,786 | 9,750 | 21 |
| Petty establishment | 1,250 | 2,747 | 3,997 | 1,122 | 3,963 | 5,085 | 22 |
| Office establishment, including accountants | 9,407 | 7,975 | 17,382 | 9,527 | 10,330 | 19,857 | 23 |
| Medical establishment | - - | 1,777 | 1,777 | - - | 868 | 868 | 24 |
| Presidency and local allowances | 1,255 | 401 | 1,656 | - - | - - | - - | 25 |
| Travelling allowances | 8,024 | 10,214 | 18,238 | 10,545 | 11,036 | 21,581 | 26 |
| Presidency house-rent | 839 | 208 | 1,047 | - - | - - | - - | 27 |
| Contingencies | 1,752 | 2,296 | 4,048 | 1,850 | 3,122 | 4,972 | 28 |
| Special allowances | - - | - - | - - | - - | - - | - - | 29 |
| Total Construction £. | 71,665 | 74,671 | 146,336 | 68,719 | 82,196 | 150,915 | 30 |
| **ACCOUNTS.** | | | | | | | |
| Examiners and deputy and assistant examiners | 3,127 | - - | 3,127 | 1,572 | 1,880 | 3,452 | 31 |
| Accountants | 5,835 | - - | 5,835 | 2,751 | 2,882 | 5,633 | 32 |
| Clerks and office servants | 2,673 | - - | 2,673 | 955 | 687 | 1,642 | 33 |
| Travelling allowances | 437 | - - | 437 | 163 | 15 | 178 | 34 |
| Contingencies | 290 | - - | 290 | 184 | 66 | 250 | 35 |
| Local allowances | 639 | - - | 639 | - - | - - | - - | 36 |
| Presidency house-rent | 503 | - - | 503 | - - | - - | - - | 37 |
| Total Accounts £. | 13,504 | - - | 13,504 | 5,625 | 5,530 | 11,155 | 38 |
| Collection of revenue | 7,673 | 8,415 | 16,088 | 1,123 | 27,840 | 28,963 | 39 |
| Conservancy, police, and navigation establishments | - - | 2,390 | 2,390 | 1,218 | 3,845 | 5,063 | 40 |
| Civil Engineering College, Roorkee | - - | - - | - - | 18,964 | - - | 18,964 | 41 |
| Special Establishment for Surveys | - - | - - | - - | - - | - - | - - | 42 |
| Total Amount Audited £. | 121,757 | 103,769 | 225,526 | 112,783 | 137,496 | 250,279 | 43 |
| *Add*—Charges of previous year disbursed in 1877–78, and charges for establishment for works executed by other departments | - - | - - | - - | - - | 561 | 561 | 44 |
| | 121,757 | 103,769 | 225,526 | 112,783 | 138,057 | 250,840 | 45 |
| *Deduct*—Amounts charged to other Provinces and Departments, and charges not paid during the year | - - | - - | - - | - - | - - | - - | 46 |
| Grand Total £. | 121,757 | 103,769 | 225,526 | 112,783 | 138,057 | 250,840 | 47 |
| *Distribution of Grand Total to the several Funds concerned:—* | | | | | | | |
| Imperial Funds, Ordinary: | | | | | | | |
| Buildings and roads | 11,018 | - - | 11,018 | 3,780 | - - | 3,780 | 48 |
| Irrigation and agricultural | 7,781 | 14,204 | 21,985 | - - | 2,575 | 2,575 | 49 |
| Civil Engineering College | - - | - - | - - | 19,910 | - - | 19,910 | 50 |
| Collieries | - - | - - | - - | - - | - - | - - | 51 |
| Provincial services | 80,298 | 21,599 | 101,897 | 43,846 | 86,669 | 130,515 | 52 |
| Irrigation, extraordinary | - - | 61,115 | 61,115 | - - | 48,813 | 48,813 | 53 |
| Contributions, local funds, deposits, &c. | 22,660 | 6,851 | 29,511 | 44,476 | - - | 44,476 | 54 |
| Railways | - - | - - | - - | 771 | - - | 771 | 55 |
| Local loans | - - | - - | - - | - - | - - | - - | 56 |
| Total £. | 121,757 | 103,769 | 225,526 | 112,783 | 138,057 | 250,840 | 57 |

* Includes 33 *l.* for Barrack Department.

Public Works Department during the Year ended 31st March 1878—*continued.*

| | Punjab and Grand Trunk Road. | | | Madras. | Bombay. | | | Total. | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Public Works. | Irrigation. | Total. | Public Works. | Public Works. | Irrigation. | Total. | Public Works. | Irrigation. | Total. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | - - | - - | - - | - - | - - | - - | - - | 12,307 | - - | 12,307 |
| 2 | 4,709 | 3,774 | 8,483 | 9,471 | 5,286 | 2,954 | 8,240 | 45,828 | 14,835 | 60,663 |
| 3 | - - | - - | - - | - - | 355 | 216 | 571 | 355 | 216 | 571 |
| 4 | 3,768 | 3,212 | 6,980 | 4,285 | 5,842 | 788 | 6,630 | 34,073 | 10,040 | 44,113 |
| 5 | 498 | 384 | 882 | 339 | 169 | 435 | 604 | 3,998 | 1,988 | 5,986 |
| 6 | 721 | 395 | 1,116 | 613 | 443 | 230 | 673 | 5,084 | 1,723 | 6,807 |
| 7 | - - | - - | - - | - - | - - | - - | - - | 65 | 2 | 67 |
| 8 | - - | - - | - - | - - | - - | - - | - - | 54 | 80 | 134 |
| 9 | 9,696 | 7,765 | 17,461 | 14,708 | 12,095 | 4,623 | 16,718 | 101,764 | 28,884 | 130,648 |
| 10 | 4,074 | 8,761 | 12,835 | 26,632 | 9,490 | 1,381 | 10,871 | 76,007 | 22,994 | 99,001 |
| 11 | - - | 257 | 257 | - - | 1,644 | 111 | 1,755 | 1,644 | 368 | 2,012 |
| 12 | 1,270 | 3,132 | 4,402 | 8,881 | 2,641 | 974 | 3,615 | 23,340 | 9,439 | 32,779 |
| 13 | 374 | 859 | 1,233 | 3,592 | 1,240 | 40 | 1,280 | 7,589 | 2,041 | 9,630 |
| 14 | 409 | 604 | 1,013 | 1,049 | 507 | 544 | 1,051 | 5,247 | 2,384 | 7,631 |
| 15 | - - | - - | - - | - - | 236 | 85 | 321 | 707 | 96 | 803 |
| 16 | - - | - - | - - | - - | - - | - - | - - | 216 | 95 | 311 |
| 17 | 6,127 | 13,613 | 19,740 | 40,154 | 15,758 | 3,135 | 18,893 | 114,750 | 37,417 | 152,167 |
| 18 | 15,823 | 21,378 | 37,201 | 54,862 | 27,853 | 7,758 | 35,611 | 216,514 | 66,301 | 282,815 |
| 19 | 22,607 | 39,715 | 62,322 | 40,795 | 50,902 | 25,503 | 76,405 | 303,672 | 131,953 | 435,625 |
| 20 | 3,668 | 11,165 | 14,833 | 33,184 | 27,861 | 12,699 | 40,560 | 134,423 | 49,160 | 183,583 |
| 21 | 3,706 | 4,999 | 8,705 | 9,827 | 5,527 | 3,090 | 8,617 | 38,926 | 20,391 | 59,317 |
| 22 | 1,567 | 7,322 | 8,889 | 6,217 | 2,183 | 4,095 | 6,278 | 22,767 | 18,322 | 41,089 |
| 23 | 6,408 | 10,770 | 17,178 | 27,445 | 17,970 | 8,623 | 26,593 | 109,626 | 38,162 | 147,788 |
| 24 | - - | 2,492 | 2,492 | - - | - - | 1,822 | 1,822 | 73 | 6,959 | 7,032 |
| 25 | - - | - - | - - | - - | 1,279 | - - | 1,279 | 5,170 | 401 | 5,571 |
| 26 | 7,043 | 10,422 | 17,465 | 25,710 | 17,227 | 13,032 | 30,259 | 95,673 | 45,431 | 141,104 |
| 27 | - - | - - | - - | - - | - - | - - | - - | 839 | 208 | 1,047 |
| 28 | 1,728 | 2,155 | 3,883 | 2,657 | 2,347 | 1,783 | 4,130 | 19,271 | 9,563 | 28,834 |
| 29 | - - | - - | - - | - - | - - | - - | - - | 650 | - - | 650 |
| 30 | 46,727 | 89,040 | 135,767 | 145,835 | 125,296 | 70,647 | 195,943 | 731,090 | 320,550 | 1,051,640 |
| 31 | 777 | 2,466 | 3,243 | 4,137 | 3,237 | 8,126 | 11,363 | 21,233 | 12,555 | 33,788 |
| 32 | 1,114 | 3,536 | 4,650 | - - | 6,803 | - - | 6,803 | 27,431 | 6,501 | 33,932 |
| 33 | 1,193 | 1,391 | 2,584 | 7,263 | 2,703 | - - | 2,703 | 18,996 | 2,111 | 21,107 |
| 34 | 36 | 115 | 151 | 293 | 275 | 928 | 1,203 | 2,029 | 1,061 | 3,090 |
| 35 | 85 | 270 | 355 | 605 | 292 | 180 | 472 | 2,982 | 519 | 3,501 |
| 36 | - - | - - | - - | - - | 195 | - - | 195 | 1,225 | - - | 1,225 |
| 37 | - - | - - | - - | - - | - - | - - | - - | 503 | - - | 503 |
| 38 | 3,205 | 7,778 | 10,983 | 12,298 | 13,505 | 9,234 | 22,739 | 74,399 | 22,747 | 97,146 |
| 39 | - - | 18,719 | 18,719 | 14,835 | - - | - - | - - | 23,631 | 55,001 | 78,632 |
| 40 | - - | 348 | 348 | - - | - - | - - | - - | 1,218 | 6,583 | 7,801 |
| 41 | - - | - - | - - | - - | - - | - - | - - | 18,964 | - - | 18,964 |
| 42 | - - | - - | - - | 58,500 | - - | - - | - - | 58,500 | - - | 58,500 |
| 43 | 65,755 | 137,263 | 203,018 | 286,330 | 166,654 | 87,639 | 254,293 | 1,124,316 | 471,182 | 1,595,498 |
| 44 | 1,211 | 700 | 1,911 | 52,682 | 5,704 | - - | 5,704 | 65,145 | 1,261 | 66,406 |
| 45 | 66,966 | 137,963 | 204,929 | 339,012 | 172,358 | 87,639 | 259,997 | 1,189,461 | 472,443 | 1,661,904 |
| 46 | - - | - - | - - | - - | 750 | 7,041 | 7,791 | 3,163 | 7,041 | 10,204 |
| 47 | 66,966 | 137,963 | 204,929 | 339,012 | 171,608 | 80,598 | 252,206 | 1,186,298 | 465,402 | 1,651,700 |
| 48 | 7,673* | - - | 7,673 | 16,925 | 37,606 | - - | 37,606 | 332,574 | - - | 332,574 |
| 49 | - - | 74,727 | 74,727 | 139,548 | 9,228 | 76,251 | 85,479 | 161,516 | 172,772 | 334,288 |
| 50 | - - | - - | - - | - - | - - | - - | - - | 19,910 | - - | 19,910 |
| 51 | - - | - - | - - | - - | - - | - - | - - | 746 | - - | 746 |
| 52 | 57,671 | - - | 57,671 | 127,951 | 101,950 | - - | 101,950 | 503,226 | 108,268 | 611,494 |
| 53 | - - | 46,173 | 46,173 | 10,040 | - - | 4,347 | 4,347 | 10,040 | 160,448 | 170,488 |
| 54 | 1,622 | 17,063 | 18,685 | 40,301 | 20,479 | - - | 20,479 | 150,923 | 23,914 | 174,837 |
| 55 | - - | - - | - - | 4,247 | 2,339 | - - | 2,339 | 7,357 | - - | 7,357 |
| 56 | - - | - - | - - | - - | 6 | - - | 6 | 6 | - - | 6 |
| 57 | 66,966 | 137,963 | 204,929 | 339,012 | 171,608 | 80,598 | 252,206 | 1,186,298 | 465,402 | 1,651,700 |

## No. 75.—DETAILED ACCOUNT of Expenditure on

| DETAILS. | General and Political. | | | | | | | | | | Oudh. | Central Provinces. | British Burmah. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Military Works. | Simla Imperial Circle. | Central India. | Coorg. | Hyderabad. | Port Blair. | Rajpootana. | | | Buildings under Quetta Agency. | Public Works. | Public Works. | Public Works. | Irrigation. | Total. | |
| | | | | | | | Public Works. | Irrigation. | Total. | | | | | | | |
| NEW SUPPLIES. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | |
| Surveying and mathematical instruments | 346 | 225 | – | – | – | 46 | 62 | – | 62 | – | 235 | 9 | 328 | – | 328 | 1 |
| Machinery, including navigation plant | – | – | – | – | 80 | – | – | – | – | – | – | 75 | 47 | – | 47 | 2 |
| Tools | 2,312 | 472 | 1,056 | 73 | 267 | 893 | 103 | 79 | 182 | 468 | 182 | 487 | 1,013 | 251 | 1,264 | 3 |
| Plant | 2,913 | – | – | – | – | – | – | – | – | – | 770 | 151 | – | – | – | 4 |
| Office furniture | 585 | 32 | 181 | 58 | – | 7 | 42 | 1 | 43 | – | 87 | 62 | 68 | – | 68 | 5 |
| Camp equipage | – | – | – | – | – | – | – | – | – | – | 167 | – | – | – | – | 6 |
| Live-stock | 32 | – | 26 | – | – | – | – | – | – | – | 202 | – | – | – | – | 7 |
| Rolling-stock for railways of canals | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 8 |
| Miscellaneous | – | – | – | – | – | – | – | – | – | – | – | 213 | – | – | – | 9 |
| Total New Supplies £. | 6,188 | 729 | 1,263 | 131 | 347 | 946 | 207 | 80 | 287 | 468 | 1,643 | 997 | 1,456 | 251 | 1,707 | 10 |
| Repairs and carriage from place to place | 1,765 | 13 | 606 | 78 | 205 | 84 | 48 | 62 | 110 | 15 | 82 | —46 | 166 | – | 166 | 11 |
| | 7,953 | 742 | 1,869 | 209 | 552 | 1,030 | 255 | 142 | 397 | 483 | 1,725 | 951 | 1,622 | 251 | 1,873 | 12 |
| Add— Contribution for work executed by P. N. S. Railway on Jhelum and Lahore road | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 13 |
| Total £. | 7,953 | 742 | 1,869 | 209 | 552 | 1,030 | 255 | 142 | 397 | 483 | 1,725 | 951 | 1,622 | 251 | 1,873 | 14 |
| Distribution of Total. | | | | | | | | | | | | | | | | |
| Ordinary Imperial Public Works | 7,953 | 742 | 1,220 | 190 | 552 | 1,030 | 255 | – | 255 | 483 | 20 | —47 | 81 | – | 81 | 15 |
| Irrigation : | | | | | | | | | | | | | | | | |
| Capital, productive | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 16 |
| Capital, Ordinary : | | | | | | | | | | | | | | | | |
| Irrigation | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 17 |
| Agricultural | – | – | – | – | – | – | – | 70 | 70 | – | – | – | – | 203 | 203 | 18 |
| Revenue : | | | | | | | | | | | | | | | | |
| Irrigation | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 19 |
| Agricultural | – | – | – | – | – | – | – | 62 | 62 | – | – | – | – | 48 | 48 | 20 |
| Ordinary agricultural works | – | – | – | – | – | – | – | 10 | 10 | – | – | – | – | – | – | 21 |
| Debited to Native States | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 22 |
| Provincial services | – | – | – | – | – | – | – | – | – | – | 1,625 | 998 | 981 | – | 981 | 23 |
| Local Funds | – | – | – | 19 | – | – | – | – | – | – | 80 | – | 560 | – | 560 | 24 |
| Tuccavee | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 25 |
| Contributions | – | – | 640 | – | – | – | – | – | – | – | – | – | – | – | – | 26 |
| Guaranteed Railways State Outlay | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 27 |
| Total £. | 7,953 | 742 | 1,869 | 209 | 552 | 1,030 | 255 | 142 | 397 | 483 | 1,725 | 951 | 1,622 | 251 | 1,873 | 28 |

## Tools and Plant for the Year ended 31st March 1878.

| | Assam. | Bengal. | | | North Western Provinces. | | | Punjab. | | | Madras. | Bombay. | | | Total. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Public Works. | Public Works. | Irrigation. | Total. | Public Works. | Irrigation. | Total. | Public Works. | Irrigation. | Total. | Public Works. | Public Works. | Irrigation. | Total. | Public Works. | Irrigation. | Total. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 18 | —269 | – | —269 | 499 | – | 499 | 41 | – | 41 | 208 | —274 | 1,694 | 1,420 | 1,474 | 1,694 | 3,168 |
| 2 | 427 | – | – | – | 70 | – | 70 | – | – | – | 119 | – | 361 | 361 | 818 | 361 | 1,179 |
| 3 | 831 | 3,137 | – | 3,137 | 3,987 | – | 3,987 | 596 | – | 596 | 49,527 | 13,729 | 5,305 | 19,034 | 79,133 | 5,635 | 84,768 |
| 4 | 384 | – | 5,000 | 5,000 | – | 4,533 | 4,533 | 463 | 64 | 527 | 4,549 | 1,123 | 491 | 1,614 | 10,353 | 10,088 | 20,441 |
| 5 | 120 | 159 | – | 159 | 609 | – | 609 | 269 | – | 269 | 444 | 292 | 524 | 816 | 3,015 | 525 | 3,540 |
| 6 | 1 | – | – | – | 30 | – | 30 | 5 | – | 5 | 32 | 100 | —12 | 88 | 335 | —12 | 323 |
| 7 | 203 | – | – | – | – | – | – | 7 | – | 7 | 100 | 88 | – | 88 | 658 | – | 658 |
| 8 | – | – | – | – | – | 1,247 | 1,247 | – | 1,071 | 1,071 | – | – | – | – | – | 2,318 | 2,318 |
| 9 | – | – | 7,828 | 7,828 | – | 10,616 | 10,616 | – | 8,798 | 8,798 | – | – | – | – | 213 | 27,242 | 27,455 |
| 10 | 1,984 | 3,027 | 12,828 | 15,855 | 5,195 | 16,396 | 21,591 | 1,381 | 9,933 | 11,314 | 54,979 | 15,058 | 8,363 | 23,421 | 95,999 | 47,851 | 143,850 |
| 11 | 404 | 642 | – | 642 | 593 | 3,480 | 4,073 | 451 | 11,956 | 12,407 | 4,938 | 2,820 | 872 | 3,692 | 12,864 | 16,370 | 29,234 |
| 12 | 2,388 | 3,669 | 12,828 | 16,497 | 5,788 | 19,876 | 25,664 | 1,832 | 21,889 | 23,721 | 59,917 | 17,878 | 9,235 | 27,113 | 108,863 | 64,221 | 173,084 |
| 13 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| 14 | 2,388 | 3,669 | 12,828 | 16,497 | 5,788 | 19,876 | 25,664 | 1,832 | 21,889 | 23,721 | 59,917 | 17,878 | 9,235 | 27,113 | 108,863 | 64,221 | 173,084 |
| 15 | 110 | 1,130 | – | 1,130 | 323 | – | 323 | 1,077 | 50 | 1,127 | 1,690 | 2,452 | – | 2,452 | 19,270 | 50 | 19,320 |
| 16 | – | – | 11,393 | 11,393 | – | 15,888 | 15,888 | – | 14,741 | 14,741 | 4,015 | – | —914 | —914 | 4,015 | 41,108 | 45,123 |
| 17 | – | – | – | – | – | 1,155 | 1,155 | – | – | – | 368 | – | 534 | 534 | 368 | 1,689 | 2,057 |
| 18 | – | – | —769 | —769 | – | – | – | – | 3 | 3 | 2,866 | – | 6,449 | 6,449 | 2,866 | 5,956 | 8,822 |
| 19 | – | – | – | – | – | – | – | – | 1,194 | 1,194 | 4,254 | – | 277 | 277 | 4,254 | 1,471 | 5,725 |
| 20 | – | – | – | – | – | – | – | – | 334 | 334 | 117 | – | 141 | 141 | 117 | 585 | 702 |
| 21 | – | – | 587 | 587 | – | —73 | —73 | – | – | – | 5,515 | – | 2,748 | 2,748 | 5,515 | 3,272 | 8,787 |
| 22 | – | – | – | – | – | – | – | – | 5,567 | 5,567 | – | – | – | – | – | 5,567 | 5,567 |
| 23 | 2,278 | 1,306 | 1,617 | 2,923 | 4,620 | 2,906 | 7,526 | 755 | – | 755 | 31,538 | 12,846 | – | 12,846 | 56,947 | 4,523 | 61,470 |
| 24 | – | 1,031 | – | 1,031 | 845 | – | 845 | – | – | – | 8,878 | 2,580 | – | 2,580 | 13,993 | – | 13,993 |
| 25 | – | 21 | – | 21 | – | – | – | – | – | – | – | – | – | – | 21 | – | 21 |
| 26 | – | 181 | – | 181 | – | – | – | – | – | – | – | – | – | – | 821 | – | 821 |
| 27 | – | – | – | – | – | – | – | – | – | – | 676 | – | – | – | 676 | – | 676 |
| 28 | 2,388 | 3,669 | 12,828 | 16,497 | 5,788 | 19,876 | 25,664 | 1,832 | 21,889 | 23,721 | 59,917 | 17,878 | 9,235 | 27,113 | 108,863 | 64,221 | 173,084 |

## No. 76.—ABSTRACT ACCOUNT of Expenditure from Ordinary, Imperial, and Provincial Funds on State Railways, for the Year ended 31st March 1878.

| | Amount. | Total. |
|---|---|---|
| **IMPERIAL.** | £. | £. |
| **State Railways.** | | |
| Capital Outlay from Ordinary Funds on Productive Public Works: | | |
| Punjab, Northern | | 6,023 |
| Capital Outlay from Ordinary Funds on other than Productive Public Works: | | |
| Assam Extension Survey | 2,398 | |
| Sib-Saugor Coal Line | 1,565 | |
| Hubli and Karwar | 58 | |
| Kosi Extension Survey | 236 | |
| Rangoon and Sittang Valley Survey | 4,865 | |
| Bellary and Hubli | 5,817 | |
| Bettea Extension Survey | 1,393 | |
| Ujein and Bhopal Survey | 656 | |
| Western Extension Survey, Indus Valley State Railway | 3,894 | |
| Eastern ditto ditto | 3,053 | |
| Bellary and Hospett | 27,110 | |
| | | 51,045 |
| Total Imperial £. | | 57,068 |
| **PROVINCIAL.** | | |
| Capital Outlay from Ordinary Funds on other than Productive Public Works: | | |
| **North Western Provinces.** | | |
| Cawnpore to Furruckabad | 1,095 | |
| Mâu Ranipore | 1,208 | |
| Banda | 1,346 | |
| | | 3,649 |
| **Bengal.** | | |
| Dhoobri Extension Survey | 1,077 | |
| Teesta Extension Survey | 3,697 | |
| Dacca and Mymensing Survey | 898 | |
| | | 5,672 |
| Total Provincial £. | | 9,321 |
| GRAND TOTAL £. | | 66,389 |

## No. 77.—ABSTRACT ACCOUNT of the Charges for Land and Supervision of Works of Guaranteed Enterprise, for the Year ended 31st March 1878.

| | Amount. | Total. |
|---|---|---|
| **LAND.** | £. | £. |
| Compensation for Land taken for the following Railways: | | |
| Madras: | | |
| Madras Railway | 21 | |
| South Indian Railway | 2,230 | |
| | | 2,251 |
| Bombay: | | |
| Great Indian Peninsula Railway | 356 | |
| Bombay, Baroda, and Central India Railway | 895 | |
| | | 1,251 |
| Bengal: | | |
| East Indian Railway | 7,642 | |
| Eastern Bengal Railway | 1,286 | |
| | | 8,928 |
| Carried forward £. | | 12,430 |

No. 77.—ABSTRACT ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year ended 31st March 1878—*continued.*

| | Amount. | TOTAL. |
|---|---|---|
| | £. | £. |
| Brought forward - - - | - - | 12,430 |
| LAND—*continued.* | | |
| Compensation for Land taken for the following Railways—*continued.* | | |
| Hyderabad: | | |
| Great Indian Peninsula Railway - - - - - - - - | 54 | 54 |
| Oudh: | | |
| Oudh and Rohilkund Railway - - - - - - - - | 890 | 890 |
| North Western Provinces: | | |
| Oudh and Rohilkund Railway - - - - - - - - | 3,085 | 3,085 |
| Central Provinces: | | |
| Great Indian Peninsula Railway - - - - - - - - | 10 | 10 |
| Deduct Sale Proceeds of Land, the Original Cost of which was treated as a Charge under Compensation for Land for Guaranteed Railways: | | 16,469 |
| Madras Railway - - - - - - - - - - - | 137 | |
| South Indian Railway - - - - - - - - - | 45 | |
| Bombay, Baroda, and Central India Railway - - - - - | 182 | |
| East Indian Railway - - - - - - - - - | 1,192 | |
| Eastern Bengal Railway - - - - - - - - - | 700 | |
| Oudh and Rohilkund Railway - - - - - - - - | 148 | 2,404 |
| Compensation for Land for the following Irrigation Works, Madras: | | 14,065 |
| Madras Irrigation and Canal Company - - - - - - - | - - | —3 |
| TOTAL LAND - - - £. | | 14,062 |
| ESTABLISHMENT. | | |
| Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances, and Contingencies: | | |
| Madras - - - - - - - - - - - - - | 7,016 | |
| Bombay - - - - - - - - - - - - - | 8,805 | |
| Bengal - - - - - - - - - - - - - | 7,755 | |
| Punjab - - - - - - - - - - - - - | 6,447 | |
| Oudh - - - - - - - - - - - - - | 4,862 | 34,885 |
| Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies: | | |
| Madras - - - - - - - - - - - - - | 3,351 | |
| Bombay - - - - - - - - - - - - - | 4,940 | |
| Bengal - - - - - - - - - - - - - | 4,765 | |
| Punjab - - - - - - - - - - - - - | 2,125 | |
| Oudh - - - - - - - - - - - - - | 1,305 | 16,486 |
| Secretary, Railway Transport Committee and his Establishment: | | |
| Punjab - - - - - - - - - - - - - | 159 | 159 |
| Special Establishment: | | |
| Madras - - - - - - - - - - - - - | 170 | |
| Punjab - - - - - - - - - - - - - | 138 | |
| Bengal - - - - - - - - - - - - - | 218 | 526 |
| Railway Demarcation Establishment, Officer in Charge, and his Establishment: | | |
| Bombay - - - - - - - - - - - - - | 99 | |
| Central Provinces - - - - - - - - - - - | 84 | 183 |
| Railway Conference: | | |
| Bengal - - - - - - - - - - - - - | 116 | 116 |
| Guaranteed Irrigation Works, Madras - - - - - | - - | 355 |
| TOTAL ESTABLISHMENT - - £. | | 52,710 |
| GRAND TOTAL - - - £. | | 66,772 |

No. 78.—ACCOUNT showing the ADDITIONS to PERMANENT DEBT and PERMANENT DEBT DISCHARGED during the Year ended 31st March 1878, and the Amount of the PERMANENT DEBT at the Commencement and Close of the Year.

| | Amount, 1st April 1877. | Additions to Debt. | Transferred from other Loans. | Total. | Debt Discharged. | Transferred to other Loans. | Amount, 31st March 1878. |
|---|---|---|---|---|---|---|---|
| **IN INDIA.** | | | | | | | |
| **Loans bearing Interest.** | £. | £. | £. | £. | £. | £. | £. |
| 5½ per Cent. Loan of 1859-60 | 9,845,170 | - - | - - | 9,845,170 | - - | - - | 9,845,170 |
| 4½ „ Transfer Loan of 1870 | 1,835,790 | - - | - - | 1,835,790 | - - | - - | 1,835,790 |
| 4½ „ „ 1871 | 221,900 | - - | - - | 221,900 | - - | - - | 221,900 |
| 4½ „ „ 1872 | 12,392,030 | 100 | - - | 12,392,130 | - - | - - | 12,392,130 |
| 4 „ Loan of 1824-25 | 31,808 | - - | - - | 31,808 | 1 | 10 | 31,797 |
| 4 „ „ 1828-29 | 10,346 | - - | - - | 10,346 | 2 | 1,620 | 8,724 |
| 4 „ „ 1832-33 | 1,227,371 | - - | - - | 1,227,371 | 116 | 10,647 | 1,216,608 |
| 4 „ „ 1835-36 | 3,069,720 | - - | - - | 3,069,720 | - | 81,590 | 2,988,130 |
| 4 „ „ 1842-43 | 14,408,780 | 3,311,247 | 52,380 | 17,772,407 | 7,091 | 53,180 | 17,712,136 |
| 4 „ „ 1854-55 | 6,495,560 | 120 | - - | 6,495,680 | - - | 125,110 | 6,370,570 |
| 4 „ Transfer Loan, 1st May 1865 | 17,431,260 | 3 | 263,720 | 17,694,983 | - - | 15,623 | 17,679,360 |
| 4 „ „ 22nd April 1854 | 1,230,666 | - - | - - | 1,230,666 | - - | - - | 1,230,666 |
| 3½ „ Loan of 1853-54 | 65,200 | - - | - - | 65,200 | - - | - - | 65,200 |
| 4½ „ „ for Indore State Railway | 1,000,000 | - - | - - | 1,000,000 | - - | - - | 1,000,000 |
| 5 „ Debenture Loan of 1867-68 | 1,058,400 | - - | - - | 1,058,400 | - - | 458,100 | 600,300 |
| 4 „ Promissory Notes for Mysore Family | 236,369 | - - | - - | 236,369 | 80 | 28,320 | 207,969 |
| 4 „ Loan from Maharajah Sindiah for State Railway | 1,305,566 | 194,434 | - - | 1,500,000 | - - | - - | 1,500,000 |
| TOTAL DEBT in INDIA bearing Interest - - £. | 71,865,936 | 3,505,904 | 316,100 | 75,687,940 | 7,290 | 774,200 | 74,906,450 |
| **Loans not bearing Interest.** | | | | | | | |
| 5 per Cent. Debenture Loan of 1867-68, repayable 1st June 1877 | - - | - - | 458,100 | 458,100 | 453,300 | - - | 4,800 |
| 5 per Cent. Loan of 1856-57 | 33,280 | - - | - - | 33,280 | 13,520 | - - | 19,760 |
| 5 „ „ 1825-26 | 6,240 | - - | - - | 6,240 | - - | - - | 6,240 |
| 5 „ „ 1841-42 | 1,590 | - - | - - | 1,590 | - - | - - | 1,590 |
| 5 „ „ 1854-55, for Public Works | 6,800 | - - | - - | 6,800 | 400 | - - | 6,400 |
| Treasury Bills at 2¼ pies per Cent. per Diem | 9,280 | - - | - - | 9,280 | - - | - - | 9,280 |
| TOTAL DEBT in INDIA not bearing Interest - - £. | 57,190 | - - | 458,100 | 515,290 | 467,220 | - - | 48,070 |
| TOTAL DEBT in INDIA - - - - - - £. | 71,923,126 | 3,505,904 | 774,200 | 76,203,230 | 474,510 | 774,200 | 74,954,520 |
| **IN ENGLAND.** | | | | | | | |
| **Bearing Interest.** | | | | | | | |
| East India Bonds | 5,496,700 | - - | - - | 5,496,700 | - - | - - | 5,496,700 |
| India 4 per Cent. Debentures | 7,100,000 | 3,000,000 | - - | 10,100,000 | - - | - - | 10,100,000 |
| India 5 per Cent. Stock | 17,200,000 | - - | - - | 17,200,000 | - - | - - | 17,200,000 |
| India 4 per Cent. Stock | 25,579,416 | 1,280,000 | - - | 26,859,416 | - - | - - | 26,859,416 |
| TOTAL DEBT in ENGLAND bearing Interest - - £. | 55,376,116 | 4,280,000 | - - | 59,656,116 | - - | - - | 59,656,116 |
| **Not bearing Interest.** | | | | | | | |
| East India Bonds | 20,917 | - - | - - | 20,917 | - - | - - | 20,917 |
| TOTAL DEBT in ENGLAND not bearing Interest - - £. | 20,917 | - - | - - | 20,917 | - - | - - | 20,917 |
| TOTAL DEBT in ENGLAND - - £. | 55,397,033 | 4,280,000 | - - | 59,677,033 | - - | - - | 59,677,033 |
| TOTAL DEBT - - - - £. | 127,320,159 | 7,785,904 | 774,200 | 135,880,263 | 474,510 | 774,200 | 134,631,553* |

* Of this, 29,094,023 *l.* is for Productive Public Works; viz., in Irrigation, 10,457,702 *l.*; and State Railways, 18,636,321 *l.*

| | 1st April 1877. | | | 31st March 1878. | | |
|---|---|---|---|---|---|---|
| Debt bearing Interest: | £. | £. | £. | £. | £. | £. |
| In India - - | 71,865,936 | 127,242,052 | | 74,906,450 | 134,562,566 | |
| In England - - | 55,376,116 | | | 59,656,116 | | |
| Debt not bearing Interest: | | | | | | |
| In India - - | 57,190 | 78,107 | | 48,070 | 68,987 | |
| In England - - | 20,917 | | | 20,917 | | |
| | | | 127,320,159 | | | 134,631,553 |

No. 79.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT Paid off, and the BALANCES, for the Year ended 31st March 1878.

| | Amount, 1st April 1877. | Additions to Temporary Debt. | TOTAL. | Temporary Debt Discharged. | Amount, 31st March 1878. |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. |
| Temporary Loan (India General and Political) | - | 125,222 | 125,222 | 124,000 | 1,222 |
| Temporary Loan (Central Provinces) | - | 3,500 | 3,500 | 3,500 | — |
| Temporary Loan (Bengal) | - | 90,500 | 90,500 | 90,500 | — |
| Temporary Loan (North Western Provinces) | - | 82,215 | 82,215 | 82,215 | — |
| Temporary Loan (Punjab) | - | 263,345 | 263,345 | 227,345 | 36,000 |
| Temporary Loan (Bombay) | - | 16,500 | 16,500 | 16,500 | — |
| TOTAL £. | - | 581,282 | 581,282 | 544,060 | 37,222 |

No. 80.—ACCOUNT showing ISSUES and PAYMENTS of TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1878.

| | Amount, 1st April 1877. | Issues in 1877–78. | TOTAL. | Payments in 1877–78. | Amount, 31st March 1878. |
|---|---|---|---|---|---|
| INDIA: | £. | £. | £. | £. | £. |
| Treasury Notes at 3¾ per Cent., on account of Soldiers' Savings Bank Deposits | 150 | - | 150 | - | 150 |
| Treasury Notes at 4 per Cent., on account of Soldiers' Savings Bank Deposits | 100 | - | 100 | - | 100 |
| Treasury Notes at 4 per Cent., on account of Service Funds | 786,597 | 166,924 | 953,521 | 128,142 | 825,379 |
| Treasury Notes on account of the Bhonsla Family Temples | 33,670 | - | 33,670 | - | 33,670 |
| TOTAL £. | 820,517 | 166,924 | 987,441 | 128,142 | 859,299 |
| MADRAS: | | | | | |
| Non-transferable Treasury Notes at 4 per Cent. | 46,962 | 27,250 | 74,212 | 32,000 | 42,212 |
| Treasury Notes on account of Service Funds at 4 per Cent. | 837,640 | 100,000 | 937,640 | - | 937,640 |
| Treasury Notes on account of Soldiers' Savings Bank Deposits, at 4 per Cent. | 350 | - | 350 | 250 | 100 |
| TOTAL £. | 884,952 | 127,250 | 1,012,202 | 32,250 | 979,952 |
| BOMBAY: | | | | | |
| Treasury Notes at 5 per Cent. of the Bombay Island Police Fund | 8,750 | - | 8,750 | - | 8,750 |
| GRAND TOTAL £. | 1,714,219 | 294,174 | 2,008,393 | 160,392 | 1,848,001 |

## No. 81.—ACCOUNT of Sums received from Service Funds bearing Interest, and Repayments, and the Balances due to such Funds, for the Year ended 31st March 1878.

| | Balance, 1st April 1877. | Receipts in 1877–78. | Total. | Repayments in 1877–78. | Balance, 31st March 1878. |
|---|---|---|---|---|---|
| India: | £. | £. | £. | £. | £. |
| Civil Fund | 107,025 | 217,829 | 324,854 | 230,974 | 93,880 |
| Civil Fund under Rules of 1st January 1850 | 501,172 | 48,146 | 549,318 | 15,207 | 534,111 |
| Uncovenanted Service Family Pension Fund | 539,406 | 85,366 | 624,772 | 44,717 | 580,055 |
| Uncovenanted Service Provident Branch, Insurance Fund | 14 | - | 14 | - | 14 |
| Uncovenanted Service Deferred Annuity | 3,905 | 256 | 4,161 | 3,021 | 1,140 |
| Miscellaneous Service Funds | 171 | 11 | 182 | 3 | 179 |
| Total £. | 1,151,693* | 351,608 | 1,503,301 | 293,922 | 1,209,379 |
| Madras: | | | | | |
| Civil Fund | 90,012 | 150,303 | 240,315 | 179,241 | 61,074 |
| Apothecaries' Fund | 2,705 | 3,454 | 6,159 | 3,139 | 3,020 |
| Total £. | 92,717 | 153,757 | 246,474 | 182,380 | 64,094 |
| Bombay: | | | | | |
| Civil Fund | 633,862 | 70,456 | 704,318 | 45,961 | 658,357 |
| Uncovenanted Service Family Pension Fund | 35,973 | 4,959 | 40,932 | 510 | 40,422 |
| Bombay City Police Superannuation Fund | 24,202 | 3,543 | 27,745 | 1,513 | 26,232 |
| Total £. | 694,037 | 78,958 | 772,995 | 47,984 | 725,011 |
| GRAND TOTAL £. | 1,938,447 | 584,323 | 2,522,770 | 524,286 | 1,998,484 |

* Some of these amounts do not agree with the closing balance of last year's Statement in consequence of corrections since made.

## No. 82.—ACCOUNT showing Receipts, Payments, and Balances of Savings Banks, for the Year ended 31st March 1878.

| | Balance, 1st April 1877. | Receipts in 1877–78. | Total. | Repayments in 1877–78. | Balance, 31st March 1878. |
|---|---|---|---|---|---|
| Government Savings Banks at the Presidency Towns: | £. | £. | £. | £. | £. |
| Calcutta | 266,413 | 114,769 | 381,182 | 125,473 | 255,709 |
| Madras | 235,601 | 90,424 | 326,025 | 82,240 | 243,785 |
| Bombay | 960,258 | 190,253 | 1,150,511 | 237,254 | 913,257 |
| Total £. | 1,462,272 | 395,446 | 1,857,718 | 444,967 | 1,412,751 |
| District Savings Banks: | | | | | |
| Government of India | 11,413 | 5,884 | 17,297 | 5,757 | 11,540 |
| Oudh | 19,898 | 8,190 | 28,088 | 28,088 | — |
| Central Provinces | 20,312 | 11,228 | 31,540 | 6,083 | 25,457 |
| British Burmah | 11,330 | 7,594 | 18,924 | 6,744 | 12,180 |
| Assam | 9,839 | 6,077 | 15,916 | 2,729 | 13,187 |
| Bengal | 97,221 | 46,421 | 143,642 | 31,453 | 112,189 |
| North Western Provinces | 41,384 | 48,777 | 90,161 | 22,256 | 67,905 |
| Punjab | 30,343 | 15,609 | 45,952 | 11,343 | 34,609 |
| Total £. | 241,740 | 149,780 | 391,520 | 114,453 | 277,067 |
| Regimental Savings Banks: | | | | | |
| Bengal Army | 154,889 | 113,303 | 268,192 | 116,044 | 152,148 |
| Madras Army | 40,914 | 29,399 | 70,313 | 32,462 | 37,851 |
| Bombay Army | 36,378 | 37,760 | 74,138 | 28,620 | 45,518 |
| Total £. | 232,181 | 180,462 | 412,643 | 177,126 | 235,517 |
| GRAND TOTAL £. | 1,936,193 | 725,688 | 2,661,881 | 736,546 | 1,925,335 |

## No. 83.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of LOCAL FUNDS, for the Year ended 31st March 1878.

| | Balance, 1st April 1877. | Receipts in 1877-78. | TOTAL. | Payments in 1877-78. | Balance, 31st March 1878. |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. |
| India, General and Political | 21,347 | 64,606 | 85,953 | 65,073 | 20,880 |
| Oudh | 133,268 | 134,626 | 267,894 | 267,894* | — |
| Central Provinces | 26,883 | 150,849 | 177,732 | 144,810 | 32,922 |
| British Burmah | 93,579 | 131,213 | 224,792 | 145,365 | 79,427 |
| Assam | 20,467 | 35,757 | 56,224 | 37,093 | 19,131 |
| Bengal | 292,685 | 633,820 | 926,505 | 515,167 | 411,338 |
| North Western Provinces | 275,136 | 1,002,593* | 1,277,729 | 831,911 | 445,818 |
| Punjab | 54,042 | 303,772 | 357,814 | 273,732 | 84,082 |
| Madras | 218,242 | 919,802 | 1,133,044 | 879,805 | 253,239 |
| Bombay | 180,424 | 434,023 | 614,447 | 466,381 | 148,066 |
| TOTAL £. | 1,311,073 | 3,811,061 | 5,122,134 | 3,627,231 | 1,494,903 |

* Includes balance of Oudh Local Funds, 141,840 *l.*, on 31st March 1878, transferred to North Western Provinces.

## No. 84.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS, for the Year ended 31st March 1878.

| | Balance, 1st April 1877. | Receipts in 1877-78. | TOTAL. | Payments in 1877-78. | Balance, 31st March 1878. |
|---|---|---|---|---|---|
| INDIA, GENERAL AND POLITICAL: | £. | £. | £. | £. | £. |
| General Deposits | 52,620 | 177,928 | 230,548 | 185,849 | 44,699 |
| Civil Courts Deposits | 1,189 | 3,523 | 6,780 | 3,597 | 1,465 |
| Criminal Courts Deposits | | 2,068 | | 1,718 | |
| Judicial Deposits, Port Blair | 43 | 231 | 274 | 60 | 214 |
| Revenue Deposits | 426 | 6,332 | 6,758 | 6,487 | 271 |
| Military Miscellaneous Deposits | 62,745 | 102,939 | 165,684 | 102,341 | 63,343 |
| Public Works Department Deposits | 25,899 | 72,573 | 98,472 | 72,159 | 26,313 |
| Deposits, Public Works Department, Irrigation | 420 | 255 | 675 | 420 | 255 |
| Ditto ditto Railways | 15,978 | 41,818 | 57,796 | 39,118 | 18,678 |
| Postal Deposits | 2,478 | - - | 2,478 | - - | 2,478 |
| Personal Deposits | *—5,112* | 38,638 | 33,526 | 39,004 | *—5,478* |
| Deposits of the Oudh and Rohilkund Railway | 3,694 | 1,732 | 5,426 | 1,096 | 4,330 |
| General Family Pension Fund Deposits | 28,383 | 7,973 | 36,356 | 89 | 36,267 |
| Military Orphan Fund Deposits, not bearing Interest | 312,778 | - - | 312,778 | 20,346 | 292,432 |
| Hindu Family Annuity Fund | 4,287 | 1,489 | 5,776 | 277 | 5,499 |
| Deceased Men's and Deserters' Deposits | 1 | 165 | 166 | 362 | *—196* |
| Deposits for Loan | - - | 21,521 | 21,521 | 21,521 | — |
| TOTAL £. | 505,829 | 479,185 | 985,014 | 494,444 | 490,570 |
| OUDH: | | | | | |
| Revenue Deposits | 11,945 | 26,242 | 38,187 | 38,187 | — |
| Personal Deposits | 56,754 | 402,286 | 459,040 | 459,040 | — |
| Civil Courts Deposits | 30,993 | 98,154 | 132,882 | 127,614 | — |
| Criminal Courts Deposits | | 3,735 | | 5,268 | |
| Public Works Department Deposits | 1,704 | 2,566 | 4,270 | 4,270 | — |
| Balances of the Local Governments | 43,033 | - - | 43,033 | 43,033 | — |
| Deposits for Loan | - - | 3,178 | 3,178 | 3,178 | — |
| TOTAL £. | 144,429* | 536,161 | 680,590 | 680,590 | — |

* This does not agree with the closing balance of last year's statement in consequence of corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1878—*cont^d*.

| | Balance, 1st April 1877. | Receipts in 1877-78. | Total. | Payments in 1877-78. | Balance, 31st March 1878. |
|---|---|---|---|---|---|
| Central Provinces: | £. | £. | £. | £. | £. |
| Civil Courts Deposits | 10,805 | 84,668 | 95,473 | 81,961 | 13,512 |
| General Deposits | 8,262 | - - | 8,262 | - - | 8,262 |
| Revenue Deposits | 14,674 | 40,842 | 55,516 | 42,846 | 12,670 |
| Public Works Department Deposits | 642 | 2,265 | 2,907 | 2,595 | 312 |
| Deposits, Public Works Department, Railways | 3 | 2,120 | 2,123 | 4,213 | —2,090 |
| Personal Deposits | 6,623 | 64,398 | 71,021 | 61,198 | 9,823 |
| Balances of the Local Governments | 77,978 | 6,532 | 84,510 | - - | 84,510 |
| Deposits for Loan | - - | 3 | 3 | 3 | — |
| Total £. | 118,987 | 200,828 | 319,815 | 192,816 | 126,999 |
| British Burmah: | | | | | |
| General Deposits | 2,916 | - - | 2,916 | - - | 2,916 |
| Revenue Deposits | 30,814 | 57,943 | 88,757 | 60,793 | 27,964 |
| Civil Courts Deposits | 2,707 | 9,293 | 12,000 | 10,853 | 1,147 |
| Criminal Courts Deposits | | | | | |
| Public Works Department Deposits | 2,510 | 6,013 | 8,523 | 6,486 | 2,037 |
| Deposits, Public Works Department, Irrigation | 1,347 | 487 | 1,834 | 825 | 1,009 |
| Ditto - - ditto - - Railways | 1,192 | 3,620 | 4,812 | 3,369 | 1,443 |
| Personal Deposits | 16,458 | 35,164 | 51,622 | 36,710 | 14,912 |
| Balances of the Local Governments | 12,121 | 59,784 | 71,905 | - - | 71,905 |
| Total £. | 70,065 | 172,304 | 242,369 | 119,036 | 123,333 |
| Assam: | | | | | |
| General Deposits | 20 | - - | 20 | 19 | 1 |
| Revenue Deposits | 17,577 | 30,101 | 47,678 | 30,496 | 17,182 |
| Civil Courts Deposits | 4,813 | 11,247 | 16,106 | 9,596 | 6,102 |
| Criminal Courts Deposits | | 46 | | 408 | |
| Public Works Department Deposits | 132 | 602 | 734 | 483 | 251 |
| Personal Deposits | 1,316 | 7,806 | 9,122 | 5,786 | 3,336 |
| Balances of the Local Governments | 11,697 | 3,567 | 15,264 | - - | 15,264 |
| Total £. | 35,555 | 53,369 | 88,924 | 46,788 | 42,136 |
| Bengal: | | | | | |
| General Deposits | 71,802 | 269,515 | 341,317 | 264,092 | 77,225 |
| Revenue Deposits | 202,845 | 461,848 | 664,693 | 474,128 | 190,565 |
| Civil Courts Deposits | 321,198 | 916,012 | 1,261,344 | 868,498 | 366,565 |
| Criminal Courts Deposits | | 24,134 | | 26,281 | |
| Public Works Department Deposits | 26,842 | 66,088 | 92,930 | 47,241 | 45,689 |
| Deposits, Public Works Department, Railways | 3,596 | 40,531 | 44,127 | 41,114 | 3,013 |
| Ditto - - ditto - - Irrigation | 8,398 | 12,725 | 21,123 | 14,391 | 6,732 |
| Postal Deposits | 60 | 17 | 77 | 15 | 62 |
| Personal Deposits | 96,280 | 465,424 | 561,704 | 429,187 | 132,517 |
| Balances of the Local Governments | 28,846 | 90,537 | 119,383 | - - | 119,383 |
| Deposits for Loans | - - | 3,478 | 3,478 | 3,478 | — |
| Total £. | 759,867 | 2,350,309 | 3,110,176 | 2,168,425 | 941,751 |
| North Western Provinces: | | | | | |
| Trusts and Endowments | - - | 20,000 | 20,000 | - - | 20,000 |
| General Deposits | - - | 251 | 251 | 20,003 | —19,752 |
| Revenue Deposits | 117,878 | 305,598 | 423,476 | 291,703 | 131,773 |
| Civil Courts Deposits | 74,383 | 223,688 | 333,514 | 202,082 | 101,078 |
| Criminal Courts Deposits | | 35,443 | | 30,354 | |
| Public Works Department Deposits | 4,129 | 97,513 | 101,642 | 97,510 | 4,132 |
| Deposits, Public Works Department, Irrigation | 3,254 | 6,596 | 9,850 | 8,455 | 1,395 |
| Personal Deposits | 16,139 | 247,407 | 263,546 | 198,590 | 64,956 |
| Balances of the Local Governments | 45,949 | - - | 45,949 | 24,061 | 21,888 |
| Deposits for Loans | - - | 14,050 | 14,050 | 14,050 | — |
| Total £. | 261,732 | 950,546 | 1,212,278 | 886,808 | 325,470 |

No. 84.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1878—*contd.*

| | Balance, 1st April 1877. | Receipts in 1877-78. | Total. | Payments in 1877-78. | Balance, 31st March 1878. |
|---|---|---|---|---|---|
| **Punjab:** | £. | £. | £. | £. | £. |
| General Deposits | 92,185 | - - | 92,185 | - - | 92,185 |
| Revenue Deposits | 45,187 | 275,047 | 320,234 | 289,669 | 30,565 |
| Public Works Department Deposits | 1,486 | 11,971 | 13,457 | 11,623 | 1,834 |
| Public Works Railways Deposits | 1,725 | 35,363 | 37,088 | 35,708 | 1,380 |
| Deposits, Public Works Department, Irrigation | 950 | 165,889 | 166,839 | 109,517 | 57,322 |
| Postal Deposits | 39 | - - | 39 | - - | 39 |
| Personal Deposits | —*15,611* | 798,579 | 782,968 | 779,907 | 3,061 |
| Trusts and Endowments | 1,264 | - - | 1,264 | - - | 1,264 |
| Balances of the Local Governments | 13,189 | - - | 13,189 | 13,189 | — |
| Deposit for Loan | - - | 134,079 | 134,079 | 134,079 | — |
| Total £. | 140,414 | 1,420,928 | 1,561,342 | 1,373,692 | 187,650 |
| **Madras:** | | | | | |
| General Deposits | 89,132 | 270 | 89,402 | 5,754 | 83,648 |
| Revenue Deposits | 78,513 | 448,979 | 527,492 | 401,317 | 126,175 |
| Civil Courts Deposits | 93,459 | 209,537 | 309,879 | 214,101 | 88,830 |
| Criminal Courts Deposits | | 6,883 | | 6,948 | |
| Military Miscellaneous Deposits | 90,858 | 39,172 | 130,030 | 40,839 | 89,191 |
| Public Works Department Deposits | 2,110 | 98,685 | 100,795 | 96,950 | 3,845 |
| Military Fund Deposits, not bearing Interest | 310,391 | - - | 310,391 | 115,689 | 194,702 |
| Medical Retiring Fund Deposits, not bearing Interest | 221,029 | - - | 221,029 | 71,986 | 149,043 |
| Deposits, Public Works Department, Irrigation | 3,156 | 30,192 | 33,348 | 32,890 | 458 |
| Deposits for Loan | —*397* | 492 | 95 | 95 | — |
| Personal Deposits | —*10,651* | 2,095,437 | 2,084,786 | 2,036,632 | 48,154 |
| Deceased Men's and Deserters' Deposits | 39 | 8 | 47 | - - | 47 |
| Balance of the Local Governments | - - | 26,614 | 26,614 | - - | 26,614 |
| Judicial Deposits for High Courts | - - | 17,394 | 17,394 | 13,940 | 3,454 |
| Total £. | 877,689 | 2,973,663 | 3,851,302 | 3,037,141 | 814,161 |
| **Bombay:** | | | | | |
| General Deposits | 124,303 | 204,978 | 329,281 | 236,327 | 92,954 |
| Revenue Deposits | 39,158 | 159,118 | 198,276 | 165,419 | 32,857 |
| Civil Courts Deposits | 39,502 | 137,252 | 186,253 | 131,764 | 45,903 |
| Criminal Courts Deposits | | 9,499 | | 8,586 | |
| Mail Robbery Fine Fund | 139 | - - | 139 | - - | 139 |
| Military Miscellaneous Deposits | 37,648 | 174,539 | 212,187 | 171,340 | 40,847 |
| Public Works Department Deposits | 21,079 | 119,077 | 140,156 | 105,584 | 34,572 |
| Military Fund Deposits, not bearing Interest | 190,956 | - - | 190,956 | 65,402 | 125,554 |
| Medical Retiring Fund Deposits, not bearing Interest | 68,273 | - - | 68,273 | 8,264 | 60,009 |
| Deposits, Public Works Department, Irrigation | 2,461 | 4,889 | 7,350 | 5,352 | 1,998 |
| Endowments for Charitable Institutions | 94,257 | 205 | 94,462 | - - | 94,462 |
| Overland Money Orders payable | 633 | 63,966 | 64,599 | 63,461 | 1,138 |
| Australian Money Orders payable | —*40* | - - | —*40* | 47 | —*87* |
| Italy Money Orders payable | 21 | 78 | 99 | 99 | — |
| Excess Receipts for Overland Money Orders | - - | 26 | 26 | 15 | 11 |
| Short Receipts for Overland Money Orders | - - | 15 | 15 | 15 | — |
| Danish Money Orders payable | —*34* | 169 | 135 | 135 | — |
| Netherlands Money Orders payable | - - | 15 | 15 | 15 | — |
| Munich Money Orders payable | —*13* | 1,072 | 1,059 | 1,043 | 16 |
| Swiss Money Orders payable | - - | 16 | 16 | 16 | — |
| Postal Deposits | 50 | - - | 50 | 51 | —*1* |
| Deposits for Loan | 593 | 4,793 | 5,386 | 4,881 | 505 |
| Personal Deposits | 25,600 | 211,866 | 237,466 | 174,866 | 62,600 |
| Deceased Men's and Deserters' Deposits | 525 | 489 | 1,014 | 22 | 992 |
| Balance of the Local Governments | - - | 60,000 | 60,000 | - - | 60,000 |
| Deposits Public Works Departments Railway Capital | - - | 292 | 292 | 287 | 5 |
| Total £. | 645,111 | 1,152,354 | 1,797,465 | 1,142,991 | 654,474 |
| GRAND TOTAL £. | 3,559,628 | 10,289,647 | 13,849,275 | 10,142,731 | 3,706,544 |

No. 85.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL TRUST, PRIZE, and RAILWAY FUNDS, for the Year ended 31st March 1878.

| | Balance, 1st April 1877. | Receipts in 1877-78. | TOTAL. | Payments in 1877-78. | Balance, 31st March 1878. |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. |
| Bahoo Begum's Stipend Fund | 222,990 | 9,336 | 232,326 | 20,018 | 212,308 |
| Nizamut Stipend Fund | 355,390 | 222,626 | 578,016 | 144,088 | 433,928 |
| Prize Money (Military Prize Funds) | 201,070 | 3,080 | 204,150 | 3,401 | 200,749 |
| Fire Insurance Fund, Oudh and Rohilkund Railway | 30 | 240 | 270 | 240 | 30 |
| Fire Insurance Fund, Great Indian Peninsula Railway | 11,784 | 414 | 12,198 | 3,700 | 8,498 |
| Fire Insurance Fund, Sind, Punjab, and Delhi Railway | 40,383 | 1,497 | 41,880 | 185 | 41,695 |
| Fine and Guarantee Fund, Sind, Punjab, and Delhi Railway | 20,068 | 4,594 | 24,662 | 2,739 | 21,923 |
| Fine and Guarantee Fund, Oudh and Rohilkund Railway | 749 | 454 | 1,203 | 158 | 1,045 |
| Permanent Way Renewal Fund, Great Indian Peninsula Railway | 148,755 | 3,678 | 152,433 | 150,858 | 1,575 |
| Extraordinary Casualty Fund, Great Indian Peninsula Railway | 139,668 | 5,265 | 144,933 | 1,527 | 143,406 |
| Contractors' Security Fund, Madras Railway | 1,937 | 674 | 2,611 | 941 | 1,670 |
| Employés' Guarantee Fund, Madras Railway | 12,486 | 6,681 | 19,167 | 6,044 | 13,123 |
| TOTAL £. | 1,155,310 | 258,539 | 1,413,849 | 333,899 | 1,079,950 |

## No. 86.—STATEMENT showing the Distribution of the Cash Balances.

| 1st April 1877 (Opening Balance). | No. of Treasuries. | | | 31st March 1878 (Closing Balance). |
|---|---|---|---|---|
| £. | | | £. | £. |
| | | India: | | |
| 97,186 | 1 | Reserve Treasury | | 1,560,153 |
| 654,262 | 1 | In the Bank of Bengal, Calcutta: | | |
| | | For India, General and Political | £. 773,514 | |
| | | For Bengal | 103,973 | |
| | | | 877,487 | |
| 888,002 | 1 | In the Bank of Madras | 754,714 | |
| 778,966 | 1 | In the Bank of Bombay | 1,525,907 | |
| | | | | 3,158,108 |
| | | Agencies of Bank: | | |
| 1,593,740 | 16 | Bengal | 1,263,330 | |
| 315,829 | 10 | Madras | 434,399 | |
| 358,902 | 5 | Bombay | 394,604 | |
| | | | | 2,092,333 |
| | | District Treasuries: | | |
| 359,679 | 19 | General and Political | 572,945 | |
| 294,979 | 11 | Assam | 322,899 | |
| 1,404,101 | 43 | Bengal | 1,843,276 | |
| 1,093,107 | 29 | North Western Provinces | 1,286,028 | |
| 440,045 | 11 | Oudh | | |
| 764,908 | 32 | Punjab | 829,271 | |
| 294,786 | 18 | Central Provinces | 218,011 | |
| 302,773 | 11 | British Burmah | 164,804 | |
| 1,352,988 | 23 | Madras | 1,248,567 | |
| 1,191,939 | 20 | Bombay | 675,039 | |
| | | | | 7,160,840 |
| | | Miscellaneous Treasuries, Civil Department, viz., Surveys, Customs, Salt, Opium, Judicial, Police, Forest, Marine, Money Order Office, &c.: | | |
| 78,340 | – | Bengal | 53,358 | |
| 472 | – | Madras | 692 | |
| 12,296 | – | Bombay | 4,705 | |
| | | | | 58,755 |
| 3,958 | 210 | Post Office | | 3,432 |
| 12,683 | 2 | Telegraph Offices | | 10,436 |
| | | Public Works Offices: | | |
| 43,022 | 68 | General and Political | 37,441 | |
| 3,430 | – | Assam | 4,596 | |
| 32,542 | 85 | Bengal | 29,823 | |
| 20,437 | 39 | North Western Provinces | 43,456 | |
| 3,190 | 4 | Oudh | | |
| 56,091 | 44 | Punjab | 46,609 | |
| 5,813 | 12 | Central Provinces | 3,939 | |
| 15,270 | 9 | British Burmah | 23,464 | |
| 71,645 | 76 | Madras | 87,029 | |
| 88,511 | 61 | Bombay | 28,899 | |
| | | | | 305,256 |
| 16,422 | – | Military Department, Bengal | 12,259 | |
| 3,557 | – | Military Department, Madras | 1,948 | |
| 96,827 | – | Military Department, Bombay | 134,782 | |
| | | | | 148,989 |
| 12,750,698 | | Total Treasuries in India | £. | 14,498,302 |
| | | England: | | |
| 2,713,967 | 1 | Home Treasury of the Government of India | | 1,076,657 |
| 15,464,665 | | GRAND TOTAL | £. | 15,574,959 |

No. 87.—ACCOUNT of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1878, and the Amount of such Loans at the Commencement and Close of the Year.

| | Amount, 1st April 1877. | Amount Advanced. | Total. | Amount Repaid. | Amount, 31st March 1878. | Number and Date of Government Sanction. | Amount of Loan Sanctioned. | Rate of Interest. | Amount of Interest Received or Credited to Revenue. |
|---|---|---|---|---|---|---|---|---|---|
| **LOANS TO NATIVE STATES.** | £. | £. | £. | £. | £. | | £. | | £. |
| India—General and Political. | | | | | | | | | |
| Rajah of Rewa | 88,589 | - - | 88,589 | 83,589 | 5,000 | No. 2637, dated 10th August 1870 | 100,000 | 5 per cent. | 5,000 |
| Rajah of Joudpoor | 211,940 | - - | 211,940 | 19,645 | 192,295 | No. 2478 P., dated 9th September 1875 | 240,000 | 5 ,, | 10,356 |
| Rajah of Gwalior | - - | 300,000 | 300,000 | - - | 300,000 | No. 2764 P., dated 14th December 1877 | 500,000 | 5 ,, | — |
| Rajah of Bijawar | - - | 3,000 | 3,000 | - - | 3,000 | No. 51 P., dated 8th January 1878 | 3,000 | 5 ,, | — |
| Total £. | 300,529 | 303,000 | 603,529 | 103,234 | 500,295 | | - - | - - | 15,356 |
| Central Provinces. | | | | | | | | | |
| Rajah Janojee Bhonsla of Deor | 30,883 | - - | 30,883 | 5,610 | 25,273 | No. 4 C. P., dated 19th August 1872; No. 4112, dated 21st November 1872 | 55,000 | 4½ per cent. | 1,182 |
| Trimbuckjee Nana Ahir Rao | 1,000 | - - | 1,000 | 200 | 800 | No. 2726, dated 30th November 1871 | 2,000 | 5 ,, | 45 |
| Rajah of Pathera | 1,644 | - - | 1,644 | - - | 1,644 | No. 712, dated 29th January 1874; No. 3067, dated 21st May 1874 | 2,000 | 5 ,, | 82 |
| Rajah of Bamra | 500 | - - | 500 | 500 | - - | No. 3328, dated 20th December 1876, and Chief Commissioner's, No. 4611, dated 7th December 1876 | 1,000 | 4½ ,, | 16 |
| Rajah of Kalahandi | 1,000 | - - | 1,000 | 200 | 800 | No. 1156 G., dated 2nd May 1878, and Chief Commissioner's, No. 1774, dated 10th May 1878 | 1,000 | 4½ ,, | 44 |
| Total £. | 35,027 | - - | 35,027 | 6,510 | 28,517 | | - - | - - | 1,369 |
| North Western Provinces. | | | | | | | | | |
| Rajah of Majowlee (Gorakpur) | 62,479 | - - | 62,479 | 4,069 | 58,410 | No. 3344, dated 6th September 1870, and N. W. P. Govt., No. 1189A, dated 5th May 1874 | Not exceeding 80,000 | 6 per cent. | 1,803 |
| Rajah of Rampur (Etah) | 2,370 | - - | 2,370 | 227 | 2,143 | No. 766, dated 13th September 1873 | 2,500 | 5 ,, | 30 |
| Dholepur State (Agra) | 37,379 | - - | 37,379 | - - | 37,379 | No. 2309 P., dated 26th September 1873, and Comptroller General's, No. 4137, dated 22nd September 1874 | 70,000 | 5 ,, | — |
| Total £. | 102,228 | - - | 102,228 | 4,296 | 97,932 | | - - | - - | 1,833 |
| Madras. | | | | | | | | | |
| Mysore State | - - | 500,000 | 500,000 | - - | 500,000 | No. 2045, dated 28th March 1878 | 500,000 | 5 per cent. | — |
| Bombay. | | | | | | | | | |
| Loan to Sangli State | - - | 85,000 | 85,000 | - - | 85,000 | No. 2916, dated 27th June 1877 | 90,000 | 5 per cent. | — |
| Loan to Akalkote State | - - | 10,000 | 10,000 | - - | 10,000 | No. 1170, dated 3rd March 1877; No. 821, dated 31st May 1878 | 20,000 | 5 ,, | — |
| Total £. | - - | 95,000 | 95,000 | - - | 95,000 | | — | — | — |
| Total Loans to Native States £. | 437,784 | 898,000 | 1,335,784 | 114,040 | 1,221,744 | | - - | - - | 18,558 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c. | | | | | | | | | |
| BENGAL. | | | | | | | | | |
| Calcutta Municipality, Water Supply | 520,000 | - - | 520,000 | - - | 520,000 | No. 1171, dated 28th February 1867 | * 520,000 | †4 per cent. | 20,800 |
| Calcutta Municipality, for Extension of Water Supply | 55,600 | - - | 55,600 | - - | 55,600 | Nos. 2795 and 1051, dated 12th September 1872 and 15th February 1873, and No. 2768, dated 15th September 1876 | 55,600 | †4½ „ | 2,524 |
| Calcutta Municipality, New and Dhurmtollah Markets | 122,239 | - - | 122,239 | 2,317 | 119,922 | No. 1576, dated 10th March 1875 | 126,578 | 4½ „ | 5,475 |
| Calcutta Municipality, Drainage Works Extension | 245,940 | - - | 245,940 | - - | 245,940 | No. 3377, dated 10th May 1872; No. 3191, dated 27th May 1872; and No. 2716, dated 17th August 1875 | 245,964 | †4½ „ | 11,069 |
| Calcutta Municipality, for Office Building | 13,000 | - - | 13,000 | - - | 13,000 | No. 574, dated 23rd January 1873 | 13,000 | †4½ „ | 585 |
| Calcutta Port Fund | 176,500 | - - | 176,500 | - - | 176,500 | No. 1871, dated 17th July 1871 | 176,500 | 4½ „ | 7,942 |
| Calcutta Port Trust | 70,085 | - - | 70,085 | - - | 70,085 | Act V. of 1870 | 100,000 | 4½ „ | 3,532 |
| Calcutta Port Trust, for Local Public Works, under Act XXIV. of 1871 | 415,352 | 8,500 | 423,852 | 7,804 | 416,048 | No. 374, dated 18th January 1873; Nos. 477 and 2356, dated 27th January 1873 and 14th April 1873; No. 983, dated 15th February 1873; No. 1336, dated 27th February 1873; Nos. 2023 and 2990, dated 31st March 1874 and 18th September 1874; No. 5942, dated 30th September 1874; No. 7359, dated 22nd December 1874; No. 6411, dated 4th November 1874; No. 806, dated 19th May 1875; No. 1371, dated 22nd June 1875; and No. 3564, dated 23rd October 1876 | 445,040 | 4½ „ | 18,559 |
| Calcutta Hooghly Bridge | 205,334 | - - | 205,334 | 7,334 | 198,000 | Act IX. of 1871 B. C. | 220,000 | 4½ „ | 9,240 |
| TOTAL - - - £. | 1,824,050 | 8,500 | 1,832,550 | 17,455 | 1,815,095 | - - - - - - | - - | - - | 79,726 |
| MADRAS. | | | | | | | | | |
| Madras Municipality, Water Supply | 143,000 | - - | 143,000 | - - | 143,000 | No. 1219, dated 27th February 1869; No. 1362, dated 8th July 1869; and No. 2527, dated 23rd August 1873 | ‡ 143,000 | 4 per cent. | 5,712 |
| BOMBAY. | | | | | | | | | |
| Bombay Municipality, Water Supply | 342,521 | - - | 342,521 | 3,889 | 338,632 | No. 1389, dated 27th July 1865 | - - | 4 per cent. | 13,631 |
| Bombay Municipality, for existing Debts, repayable in 10 years | 42,800 | - - | 42,800 | 17,455 | 25,345 | No. 1907, dated 31st March 1869 | 150,000 | 5 „ | 1,745 |
| Bombay Port Trust Fund | 2,348,371 | 192,596 | 2,540,967 | 4,652 | 2,536,315 | - - - - - - | - - | - - | 75,602 |
| New Consolidated Loan of the Bombay Municipality, repayable in 30 years | 219,935 | 95,000 | 314,935 | 101 | 314,834 | No. 3028, dated 20th December 1875 | 584,000 | 4½ per cent. | 3,525 |
| TOTAL - - - £. | 2,953,627 | 287,596 | 3,241,223 | 26,097 | 3,215,126 | - - - - - - | - - | - - | 94,503 |
| TOTAL, LOANS TO PRESIDENCY CORPORATIONS, &c. £. | 4,920,677 | 296,096 | 5,216,773 | 43,552 | 5,173,221 | - - - - - - | - - | - - | 179,941 |

* Sinking Fund of 140,540 *l.*, Government Securities.

† And 2 per cent. additional for Sinking Fund for repayment of Loan.

‡ Sinking Fund of 18,060 *l.*, Government Securities.

No. 87.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1878, and the Amount of such Loans at the Commencement and Close of the Year—*continued*.

| | Amount, 1st April 1877. | Amount Advanced. | Total. | Amount Repaid. | Amount, 31st March 1878. | Number and Date of Government Sanction. | Amount of Loan Sanctioned. | Rate of Interest. | Amount of Interest Received or Credited to Revenue. |
|---|---|---|---|---|---|---|---|---|---|
| LOANS TO MOFUSSIL MUNICIPALITIES. | £. | £. | £. | £. | £. | | £. | | £. |
| CENTRAL PROVINCES. | | | | | | | | | |
| Nagpore Municipality, Water Supply - | 30,958 | - - | 30,958 | 1,804 | 29,154 | No. 1783, dated 9th July 1870, and No. 2325, dated 14th April 1873 - - - - - - - - | 37,700 | 4½ per cent. | 1,393 |
| BRITISH BURMAH. | | | | | | | | | |
| Rangoon Municipality (Strand Bazar) - | 24,605 | - - | 24,605 | 2,697 | 21,908 | No. 2885, dated 15th December 1875 - - - | 27,000 | 4½ per cent. | 987 |
| Rangoon Municipality (Rangoon Water Supply) - - - - - - - | - - | 10,000 | 10,000 | - - | 10,000 | No. 2801, dated 27th August 1877 - - - - | 30,000 | 4½ „ | — |
| Akyab Municipality - - - - - | 1,246 | - - | 1,246 | - - | 1,246 | Chief Commissioner, No. 51-53, dated 15th January 1875 | 1,246 | — | — |
| Henzada Municipality - - - - - | 1,240 | - - | 1,240 | 1,240 | - - | Chief Commissioner, No. 1402-58, dated 30th October 1872 - - - - - - - - - | 2,740 | — | — |
| TOTAL - - - £. | 27,091 | 10,000 | 37,091 | 3,937 | 33,154 | - - - - - - | - - | - - | 987 |
| BENGAL. | | | | | | | | | |
| Dacca Municipality - - - - - | 1,825 | - - | 1,825 | 119 | 1,706 | No. 3872, dated 25th October 1872 - - - - | 2,500 | 4½ per cent. | 81 |
| Darjeeling Municipality - - - - | - - | 600 | 600 | - - | 600 | No. 221, dated 23rd January 1877 - - - - | 4,000 | 4½ „ | — |
| Burdwan Municipality - - - - - | 3,004 | - - | 3,004 | 684 | 2,320 | No. 905, dated 14th February 1873 - - - - | 4,000 | 6 „ | 316 |
| Arrah Municipality - - - - - | 488 | - - | 488 | 61 | 427 | No. 3665, dated 21st December 1874 - - - | 610 | 4½ „ | 22 |
| TOTAL - - - £. | 5,317 | 600 | 5,917 | 864 | 5,053 | - - - - - - | - - | - - | 419 |
| NORTH WESTERN PROVINCES. | | | | | | | | | |
| Cawnpore Municipality (for Draining the City) - - - - - - - | 17,635 | 5 | 17,640 | 1,065 | 16,575 | No. 2959, dated 14th December 1869 - - - | 21,300 | 4½ per cent. | 839 |
| Saharunpore Municipality (for Drainage Works) - - - - - - - | 3,077 | 69 | 3,146 | 572 | 2,574 | No. 2194A, dated 9th October 1873 - - - - | 4,386 | 4½ „ | 69 |
| Muttra Municipality (for a New Cotton Market) - - - - - - - | 300 | - - | 300 | - - | 300 | No. 1833A, dated 16th August 1873 - - - - | 1,200 | 4½ „ | — |
| Agra Municipality (for a Grain Market) | 4,639 | - - | 4,639 | 1,109 | 3,530 | No. 2598, dated 29th April 1874 - - - - | 6,500 | 4½ „ | — |
| Naini Tal Municipality - - - - | 2,501 | 150 | 2,651 | 355 | 2,296 | No. 102A, dated 16th March 1876 - - - - | 2,500 | 4½ „ | 51 |
| Agra Municipality, Supplementary Loan | 1,000 | - - | 1,000 | - - | 1,000 | No. 165A, dated 4th May 1876 - - - - | 1,000 | 4½ „ | — |
| Muttra Municipality, Second Loan - | - - | 300 | 300 | - - | 300 | No. 94A, dated 10th February 1878 - - - - | 300 | - Nil. | — |
| TOTAL - - - £. | 29,152 | 524 | 29,676 | 3,101 | 26,575 | - - - - - - | - - | - - | 959 |
| PUNJAB. | | | | | | | | | |
| Simla Municipality - - - - - | 5,204 | - - | 5,204 | - - | 5,204 | Nos. 3170 and 3300, dated 18th November 1870, and 8th May 1872 - - - - - - - - No. 7403, dated 30th December 1874 - - - | 7,500 | 4½ per cent. | 1 |
| Jhelum Municipality - - - - - | 894 | - - | 894 | 477 | 417 | No. 826, dated 7th May 1875 - - - - - | 1,000 | 4½ „ | 28 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Peshawar Municipality | 10,000 | 2 | 10,002 | 806 | 9,196 | No. 1026, dated 25th February 1876 | 10,000 | 4½ „ | 706 |
| Lahore Municipality | - - | 2,031 | 2,031 | - - | 2,031 | No. 70, dated 30th April 1877 | 110,000 | 4½ „ | — |
| TOTAL £. | 16,098 | 2,033 | 18,131 | 1,283 | 16,848 | | - - | - - | 735 |
| **MADRAS.** | | | | | | | | | |
| Ootacamund Municipality | 1,203 | - - | 1,203 | 39 | 1,164 | No. 397, dated 28th April 1875; No. 1761, dated 3rd September 1875 | 1,242 | 4½ per cent. | 38 |
| Negapatam Municipality | 2,084 | - - | 2,084 | 208 | 1,876 | No. 5196, dated 26th August 1874 | 2,500 | 4½ „ | 94 |
| Mangalore Municipality | 815 | - - | 815 | 83 | 732 | No. 1503, dated 5th March 1875 | 915 | 4½ „ | 36 |
| Coimbatore Municipality | 160 | 200 | 360 | 40 | 320 | No. 397, dated 28th April 1875; No. 195, dated 28th January 1876 | 400 | 4½ „ | 12 |
| Coonoor Municipality | 485 | - - | 485 | 16 | 469 | No. 397, dated 28th April 1875; No. 1792, dated 8th September 1875 | 725 | 4½ „ | 24 |
| TOTAL £. | 4,747 | 200 | 4,947 | 386 | 4,561 | | - - | - - | 204 |
| **BOMBAY.** | | | | | | | | | |
| Carwar Municipality | 600 | - - | 600 | 200 | 400 | No. 1502, dated 16th April 1873 | 1,500 | 4½ per cent. | 25 |
| Bhewndy Municipality | 900 | - - | 900 | 200 | 700 | Nos. 3061 and 3997, dated 20th August and 20th November 1873 | 1,500 | 4½ „ | 38 |
| Dharwar Municipality | 1,600 | 1,000 | 2,600 | 1,000 | 1,600 | No. 3109, dated 3rd October 1876; No. 4251, dated 16th October 1876; and No. 3031, dated 30th September 1876 | 3,600 | 4½ „ | — |
| Hyderabad Municipality (for Water Supply) | 20,000 | 5,000 | 25,000 | - - | 25,000 | No. 3539, dated 9th December 1873; No. 4788, dated 21st November 1876 | 30,000 | 4½ „ | — |
| Indapore Municipality | 446 | 44 | 490 | 29 | 461 | No. 3075, dated 14th October 1874 | 500 | 5 „ | 20 |
| Yeola Municipality | 800 | - - | 800 | 50 | 750 | No. 1752, dated 10th June 1874 | 900 | 4½ „ | 35 |
| Surat Municipality | 7,306 | 5,000 | 12,306 | 554 | 11,752 | Nos. 6564 and 103, dated 11th November 1874, and 28th August 1876, respectively, and Nos. 3420 and 3714, dated 14th November 1874, and 8th September 1876, and No. 1099, dated 29th March 1878 | 16,000 | 4½ „ | 439 |
| Randier Municipality | 1,799 | - - | 1,799 | 72 | 1,727 | Nos. 6564 and 3420, dated 11th and 14th November 1874 | 2,000 | 4½ „ | 81 |
| Jejoori Municipality | - - | 100 | 100 | - - | 100 | No. 4762, dated 7th November 1877 | 100 | 4½ „ | — |
| Gadag Betigery Municipality (Dharwar) | - - | 1,800 | 1,800 | - - | 1,800 | No. A.T./4045, dated 21st September 1877 | 1,800 | 4½ „ | 16 |
| Bagalcote Municipality | - - | 405 | 405 | - - | 405 | No. 2256, dated 6th August 1877 | 405 | 5 „ | — |
| Hublee Municipality (Dharwar) | - - | 500 | 500 | 56 | 444 | No. 3112, dated 13th July 1877 | 1,500 | 4½ „ | — |
| Barsee Municipality | - - | 261 | 261 | - - | 261 | No. 337A, 1269, dated 31st May 1877 | 358 | 5 „ | — |
| Sholapur Municipality | - - | 1,500 | 1,500 | - - | 1,500 | No. 2573, dated 7th September 1877 | 1,500 | 4½ „ | — |
| Alibag Municipality | - - | 850 | 850 | - - | 850 | No. 2031, dated 25th July 1877, and No. 4637, dated 31st October 1877 | 1,000 | 4½ „ | — |
| Jalgaum Municipality | - - | 3,914 | 3,914 | 3,914 | - - | No. 3292, dated 27th July 1877 | 6,500 | 4½ „ | — |
| Bejapur Municipality | - - | 83 | 83 | - - | 83 | No. 1673, dated 31st May 1877, and No. 1596, dated 30th June 1877 | 600 | 4½ „ | — |
| TOTAL £. | 33,451 | 20,457 | 53,908 | 6,075 | 47,833 | | - - | - - | 654 |
| TOTAL LOANS TO MOFUSSIL MUNICIPALITIES £. | 146,814 | 33,814 | 180,628 | 17,450 | 163,178 | | - - | - - | 5,351 |

No. 87.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1878, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

| | Amount, 1st April 1877. | Amount Advanced. | Total. | Amount Repaid. | Amount, 31st March 1878. | Number and Date of Government Sanction. | Amount of Loan Sanctioned. | Rate of Interest. | Amount of Interest Received or Credited to Revenue. |
|---|---|---|---|---|---|---|---|---|---|
| **LOANS TO PORT FUND.** | £. | £. | £. | £. | £. | | £. | | £. |
| **British Burmah.** | | | | | | | | | |
| Mergui Port Fund | 491 | - - | 491 | 191 | 300 | Chief Commissioner, Nos. 389–198, 1648–38, and 1864–38, dated 3rd May 1873; 4th October and 1st November 1875 | 491 | — | — |
| Total Loans to Port Fund - £. | 491 | - - | 491 | 191 | 300 | | 491 | — | — |
| **LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.** | | | | | | | | | |
| **British Burmah.** | | | | | | | | | |
| Bassein District Fund | 399 | - - | 399 | 399 | - - | Chief Commissioner, Nos. 35, 120, and 190-2, dated 16th October 1869, 3rd December 1870, and 6th June 1871 | 407 | - - | 15 |
| Thayetmyo District Fund | 1,438 | - - | 1,438 | - - | 1,438 | Chief Commissioner, Nos. 268–7, and 1221–86, dated 23rd November 1870 and 9th December 1876 | 1,438 | — | — |
| Tavoy Town Fund | 1,000 | - - | 1,000 | - - | 1,000 | Chief Commissioner, No. 533–18 A, dated 12th February 1877 | 1,000 | — | — |
| Mengyee Dispensary Fund | 150 | - - | 150 | - - | 150 | Chief Commissioner, No. 115–97, dated 17th January, and No. 887–97, dated 27th May 1873 | 150 | — | — |
| Pounday Dispensary Fund | 35 | - - | 35 | - - | 35 | Chief Commissioner, Nos. 667–260 and 652–162, dated 18th May 1874 and 22nd July 1876 | 35 | — | — |
| Total £. | 3,022 | - - | 3,022 | 399 | 2,623 | | - - | - - | 15 |
| **Bengal.** | | | | | | | | | |
| Port Canning Municipality | 22,500 | - - | 22,500 | - - | 22,500 | No. 1251, dated 16th March 1866 | *15,000 | — | — |
| Dancoonee Drainage | 40,745 | 393 | 41,138 | 505 | 40,633 | No. 631, dated 20th December 1872; No. 1119, dated 17th July 1872 | No fixed amount. | 5 per cent. | — |
| Mymensing Drainage | 1,600 | - - | 1,600 | 1,600 | - - | No. 954, dated 16th April 1875 | 4,800 | 4½ „ | 371 |
| Total £. | 64,845 | 393 | 65,238 | 2,105 | 63,133 | | - - | - - | 371 |
| **Madras.** | | | | | | | | | |
| Sydapet Local Fund Board | 13,980 | 1,280 | 15,260 | - - | 15,260 | No. 738, dated 31st January 1873, and No. 3756, dated 31st October 1876 | 19,979 | 4½ per cent. | 642 |
| Chetterpore Local Fund Board | 500 | - - | 500 | 500 | - - | No 362, dated 18th June 1872 | 2,500 | nil. | — |
| Tinnevelly Local Fund Board | 1,496 | - - | 1,496 | 400 | 1,096 | No. 4065, dated 26th November 1873 | 3,000 | 4½ per cent. | 61 |
| Calicut Local Fund Board | 7,931 | - - | 7,931 | 466 | 7,465 | No. 926, dated 7th February 1874 | 8,900 | 4½ „ | 357 |
| Tellicherry Local Fund Board | 2,970 | - - | 2,970 | - - | 2,970 | No. 2085, dated 28th July 1875 | 6,000 | 4½ „ | 178 |
| Total £. | 26,877 | 1,280 | 28,157 | 1,366 | 26,791 | | - - | - - | 1,238 |

* Half remitted.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| BOMBAY. | | | | | | | | | |
| Satara Local Fund | 11 | - - | 11 | 11 | - - | Nos. 139/737 and 174/802 C. W., dated 17th October and 8th November 1876 | 13,700 | — | — |
| Sholapur Local Fund | 154 | - - | 154 | 154 | - - | No. 143/713, dated 9th October 1876 | 3,480 | — | — |
| Carwar Local Fund | 275 | - - | 275 | 275 | - - | No. 5669, dated 13th October 1873 | 1,500 | 4½ per cent. | 3 |
| Surat Local Fund | 35,000 | 320 | 35,320 | 1,430 | 33,890 | Nos. 6564, dated 11th November 1874, and 3420, dated 14th November 1874 | 35,000 | 4½ „ | 1,562 |
| President, Local Fund Committee: | | | | | | | | | |
| Taluka Nasarabad (Khandeish) | - - | 547 | 547 | - - | 547 | No. 5263, dated 28th August 1877 | 600 | 4½ „ | — |
| TOTAL - - - £. | 35,440 | 867 | 36,307 | 1,870 | 34,437 | - - - - - - | - - | - - | 1,565 |
| TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES - - - - - £. | 130,184 | 2,540 | 132,724 | 5,740 | 126,984 | - - - - - - | - - | - - - | 3,189 |
| LOANS TO LANDHOLDERS AND OTHER NOTABILITIES. | | | | | | | | | |
| INDIA—GENERAL AND POLITICAL. | | | | | | | | | |
| Talookdars of Ajmere | 52,055 | 42 | 52,097 | 4,874 | 47,223 | No. 107 R., dated 20th June 1873 | 82,500 | 5 per cent. | — |
| OUDH. | | | | | | | | | |
| Jalalpur Estate (Hardoi) | 1,618 | - - | 1,618 | 1,016 | 602 | Chief Commissioner, No. 3564, dated 1st October 1875 | 3,600 | 5 per cent. | — |
| Doorga Prasad of Sarawan, Baragaon (Hardoi) | 10,772 | 1,406 | 12,178 | - - | 12,178 | No. 2763, dated 6th April 1872, and Chief Commissioner, No. 73, dated 21st April 1877 | 12,848 | 5 „ | — |
| Kaithala Estate (Pratabgurh) | 5,274 | - - | 5,274 | 297 | 4,977 | No. 803, dated 29th May 1872, and Chief Commissioner, No. 3665, dated 18th October 1876 | 5,870 | 5 „ | 345 |
| Mobarakpore Estate (Sitapore) | 1,260 | - - | 1,260 | 103 | 1,157 | No. 1697, dated 31st July 1872 | 1,950 | 5 „ | 31 |
| Sudhoo Beebee of Mohana (Sultanpore) | 10,971 | - - | 10,971 | 70 | 10,901 | No. 1537, dated 10th July 1873, and Chief Commissioner, No. 1944, dated 31st May 1876 | 12,500 | 5 „ | 776 |
| Bhogaitapore Estate (Hardoi) | 5,351 | - - | 5,351 | 417 | 4,934 | No. 3533, dated 20th May 1872 | 6,495 | 5 „ | — |
| Assifpore Estate (Hardoi) | 3,872 | 271 | 4,143 | 211 | 3,932 | Nos. 3533 and 1834, dated 20th May 1872 and 18th May 1876 | 4,520 | 5 „ | 53 |
| Shahgarh Estate (Sultanpore) | 2,000 | - - | 2,000 | 70 | 1,930 | No. 724, dated 2nd March 1874 | 2,898 | 5 „ | 99 |
| Shahabpur Estate (Barabanki) | 2,672 | - - | 2,672 | 324 | 2,348 | No. 479, dated 8th August 1874 | 3,000 | 5 „ | 61 |
| Gokoolpur Aseni Estate (Barabanki) | 2,285 | - - | 2,285 | 2,285 | - - | Chief Commissioner, No. 1388, dated 2nd May 1874 | 7,000 | 5 „ | 23 |
| Mahdowna Estate (Fyzabad and Lucknow) | 34,506 | - - | 34,506 | 5,007 | 29,499 | Chief Commissioner, No. 2975, dated 28th August 1875 | 38,100 | 5 „ | 3,865 |
| Kaimara Estate (Kheri) | 2,500 | 60 | 2,560 | 195 | 2,365 | Chief Commissioner, No. 2545, dated 27th July 1875 | 3,000 | 5 „ | 124 |
| Jasmari Estate (Barabanki) | 3,428 | - - | 3,428 | 326 | 3,102 | Chief Commissioner, No. 3583, dated 1st October 1875 | 3,600 | 5 „ | 45 |
| Carried forward - - - £. | 86 509 | 1,737 | 88,246 | 10,321 | 77,925 | - - - - - | - - | - - | 5,422 |

No. 87.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1878, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

| | Amount, 1st April 1877. | Amount Advanced. | Total. | Amount Repaid. | Amount, 31st March 1878. | Number and Date of Government Sanction. | Amount of Loan Sanctioned. | Rate of Interest. | Amount of Interest Received or Credited to Revenue. |
|---|---|---|---|---|---|---|---|---|---|
| Loans to Landholders and other Notabilities—*continued.* | £. | £. | £. | £. | £. | | £. | | £. |
| Brought forward - - - | 52,055 | 42 | 52,097 | 4,874 | 47,223 | - - - - - - - | 82,500 | — | — |
| Oudh—*continued.* | | | | | | | | | |
| Brought forward - - - | 86,509 | 1,737 | 88,246 | 10,321 | 77,925 | - - - - - - - | - - | - - | 5,422 |
| Rajapur Estate (Pratabgurh) - - | 2,484 | - - | 2,484 | 62 | 2,422 | Chief Commissioner, No. 4208, dated 22nd Nov. 1875 | 2,600 | 5 per cent. | 126 |
| Akburpur Estate (Sitapur) - - - | 4,950 | - - | 4,950 | 939 | 4,011 | Chief Commissioner, Nos. 1939 and 2377, dated 5th June and 13th July 1875 - - - - - | 5,500 | 5 „ | 116 |
| Maniarpur Estate (Sultanpore) - - | 2,200 | 29 | 2,229 | 2,229 | - - | Chief Commissioner, No. 638, dated 24th February 1874, and No. 921, dated 24th March 1875 - - | 2,282 | 5 „ | 30 |
| Bhudayon Estate (Sultanpur) - - | 800 | - - | 800 | 30 | 770 | Chief Commissioner, No. 725, dated 2nd March 1874, and No. 538, dated 13th February 1875 - - | 1,340 | 5 „ | 39 |
| Akhyapur Estate (Barabanki) - - | 1,042 | - - | 1,042 | 34 | 1,008 | Chief Commissioner, No. 364, dated 1st February 1875 | 1,122 | 5 „ | 26 |
| Birhur Estate (Fyzabad) - - - | 3,140 | - - | 3,140 | 1 | 3,139 | Chief Commissioner, No. 486, dated 11th Feb. 1875 - | 3,460 | 5 „ | 79 |
| Durgagunj Estate (Hardoi) - - - | 2,240 | - - | 2,240 | 205 | 2,035 | Chief Commissioner, No. 3533, dated 20th May 1872, and No. 2063, dated 5th June 1876 - - - | 2,275 | 5 „ | 53 |
| Dhoondpur Estate (Hardoi) - - - | 1,423 | - - | 1,423 | 190 | 1,233 | Chief Commissioner, No. 3533, dated 20th May 1872, and No. 1836, dated 18th March 1876 - - - | 1,694 | 5 „ | 33 |
| Bhagiari Estate (Hardoi) - - - | 2,645 | 41 | 2,686 | 70 | 2,616 | Chief Commissioner, No. 3533, dated 20th May 1872, and No. 2044, dated 5th June 1876 - - - | 2,835 | 5 „ | 75 |
| Guddia Estate (Barabanki) - - - | 5,200 | - - | 5,200 | 1,448 | 3,752 | Chief Commissioner, No. 393 A, dated 22nd Feb. 1876 | 5,200 | 5 „ | 55 |
| Khapradih Estate (Fyzabad) - - - | 3,599 | - - | 3,599 | - - | 3,599 | Chief Commissioner, No. 1915, dated 26th May 1876 - | 3,600 | 5 „ | — |
| Jamu Estate (Sultanpur) - - - | 4,700 | - - | 4,700 | 231 | 4,469 | Chief Commissioner, No. 3320, dated 16th Sept. 1876 | 4,900 | 5 „ | 230 |
| Gangeo Estate (Sultanpur) - - - | 1,545 | - - | 1,545 | 56 | 1,489 | Chief Commissioner, No. 1951, dated 31st May 1876 - | 1,560 | 5 „ | 77 |
| Kori Serdowli Estate (Rai Bareili) - | 12,038 | - - | 12,038 | 440 | 11,598 | Chief Commissioner, No. 3642, dated 14th Oct. 1876 - | 12,500 | 5 „ | — |
| Khajuri Estate (Rai Bareili) - - - | 1,665 | - - | 1,665 | 69 | 1,596 | Chief Commissioner, No. 3340, dated 18th Sept. 1876 | 1,750 | 5 „ | — |
| Bahua Estate (Rai Bareili) - - - | 7,024 | 1 | 7,025 | 153 | 6,872 | Chief Commissioner, No. 3658, dated 16th Oct. 1876 - | 7,038 | 5 „ | — |
| Girdharpur Estate (Rai Bareili) - - | 1,670 | - - | 1,670 | 134 | 1,536 | Chief Commissioner, No. 3502, dated 27th Sept. 1876 | 1,900 | 5 „ | — |
| Morarman Estate (Rai Bareili) - - | 12,850 | - - | 12,850 | 1,162 | 11,688 | Chief Commissioner, No. 2014, dated 2nd June 1876 - | 16,500 | 5 „ | — |
| Binorah Estate (Rai Bareili) - - | 605 | - - | 605 | 210 | 395 | Chief Commissioner, No. 2011, dated 2nd June 1876 - | 800 | 5 „ | — |
| Hardaspur Estate (Rai Bareili) - - | 1,090 | - - | 1,090 | 199 | 891 | Chief Commissioner, No. 2016, dated 2nd June 1876 - | 1,850 | 5 „ | — |
| Kathawara Estate (Rai Bareili) - - | 3,178 | 2,095 | 5,273 | 135 | 5,138 | Chief Commissioner, No. 3364, dated 20th Sept. 1876, and No. 1826 A., dated 31st August 1877 - - | 5,345 | 5 „ | — |
| Amawan Estate of Mahamed Zaman Khan (Rai Bareili) - - - - - - | 7,160 | - - | 7,160 | 250 | 6,910 | Chief Commissioner, No. 4024, dated 7th Nov. 1876 - | 7,500 | 5 „ | — |
| Amawan Estate of Abdool Hakim Khan (Rai Bareili) - - - - - - | 1,670 | - - | 1,670 | 144 | 1,526 | Chief Commissioner, No. 3977, dated 4th Nov. 1876 - | 1,800 | 5 „ | — |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Azizabad Estate (Rai Bareili) - - | 3,019 | - - | 3,019 | 124 | 2,895 | Chief Commissioner, No. 2008, dated 2nd June 1876 - | 3,400 | 5 „ | 1 |
| Korwar Estate (Sultanpore) - - - | 18,297 | - - | 18,297 | 497 | 17,800 | Chief Commissioner, No. 4422, dated 30th Nov. 1876 - | 19,334 | 5 „ | 910 |
| Ramnagar Estate (Barabanki) - - | 6,000 | - - | 6,000 | 363 | 5,637 | Chief Commissioner, No. 2481, dated 7th July 1876 - | 6,049 | 5 „ | 145 |
| Paila Estate (Kheri) - - - - - | 2,299 | 55 | 2,354 | 304 | 2,050 | Chief Commissioner, No. 2274, dated 21st June 1876 - | 2,600 | 5 „ | 170 |
| Bahadurnagar Estate (Kheri) - - | 8,000 | 197 | 8,197 | 298 | 7,899 | Chief Commissioner, No. 166, dated 12th April 1877 - | 8,000 | 5 „ | 404 |
| | 209,042 | 4,155 | 213,197 | 20,298 | 192,899 | - - - - - - - - | - - | - - | 7,991 |
| *Add*,—Balance on 31st March 1878 transferred to North Western Provinces - - - | - - | - - | - - | 192,899 | —*192,899* | - - - - - - - - | — | — | — |
| TOTAL - - - £. | 209,042 | 4,155 | 213,197 | 213,197 | - - | - - - - - - - - | - - | - - | 7,991 |
| BRITISH BURMAH. | | | | | | | | | |
| St. John's Institution - - - - - | 1,000 | - - | 1,000 | 1,000 | - - | No. 3068, dated 18th May 1874 - - - - - - | 3,000 | — | — |
| NORTH WESTERN PROVINCES. | | | | | | | | | |
| Rai Bahadoor Aspal Sing (Allahabad) - | 3,368 | - - | 3,368 | 482 | 2,886 | Nos. 972 and 1376, dated 8th Oct. and 24th July 1872 | 4,500 | 5 per cent. | 82 |
| Rajah Dhiraj Sing (Cawnpore) - - | 852 | - - | 852 | 6 | 846 | No. 4012, dated 31st December 1873 - - - - - | 950 | 5 „ | 80 |
| Koonj Behary Lal (Mainpoori) - - | 1,730 | - - | 1,730 | - - | 1,730 | Nos. 1057 and 2566, dated 12th June 1869 and 27th April 1870 - - - - - - - - - | 2,500 | 5 „ | 40 |
| Dewan Kissen Koer (Benares) - - | 3,125 | - - | 3,125 | 300 | 2,825 | No. 690 P, dated 18th March 1874 - - - - - | 6,352 | — | — |
| Dewan of Parna (Agra) - - - - | 2,300 | - - | 2,300 | 208 | 2,092 | No. 974, dated 24th November 1874 - - - - - | 2,600 | 5 per cent. | — |
| Baonee Estate (Hamirpur) - - - | 1,500 | 1,200 | 2,700 | 500 | 2,200 | No. 3163, dated 21st May 1874 - - - - - - | 2,500 | 5 „ | — |
| Rao Jit Sing of Nahal (Shajehanpur) - | 6,403 | - - | 6,403 | 283 | 6,120 | No. 700, dated 30th January 1875 - - - - - | 7,000 | 5 „ | — |
| Thakur Gurdial Sing (Mainpuri) - - | 1,568 | 2,998 | 4,566 | 201 | 4,365 | No. 1459, dated 13th March 1876 - - - - - | 4,800 | 6 „ | 144 |
| Syud Ali Shah (Meerut) - - - - | - - | 6,000 | 6,000 | - - | 6,000 | No. 2471, dated 16th August 1877 - - - - - | 6,000 | 5 „ | — |
| | 20,846 | 10,198 | 31,044 | 1,980 | 29,064 | - - - - - - - - | - - | - - | 346 |
| *Add*,—Balance of Oudh transferred on 31st March 1878 - - | - - | 192,899 | 192,899 | - - | 192,899 | - - - - - - - - | — | — | — |
| TOTAL - - - £. | 20,846 | 203,097 | 223,943 | 1,980 | 221,963 | - - - - - - - - | - - | - - | 346 |
| PUNJAB. | | | | | | | | | |
| Sirdar Nihal Sing Chachi, K.C.S.I. - - | 2,666 | 44 | 2,710 | 1,507 | 1,203 | No. 1782, dated 5th July 1869 - - - - - - | 10,000 | 5 per cent. | 123 |
| Khattack Chief - - - - - - | 500 | - - | 500 | 500 | - - | No. 4168, dated 31st December 1870 - - - - | 3,500 | 5 „ | 19 |
| Mirza Elahi Bakhsh - - - - - | 2,069 | - - | 2,069 | 2,069 | - - | No. 4313, dated 6th December 1872 - - - - | 3,500 | 5 „ | 8 |
| Samunder Khan - - - - - - | 1,383 | - - | 1,383 | 232 | 1,151 | No. 2519, dated 22nd April 1874 - - - - | 2,000 | 6 „ | — |
| Rawalpindi Agriculturists - - - | 497 | - - | 497 | 269 | 228 | No. 2757, dated 23rd August 1875 - - - - | 1,000 | 6¼ „ | 21 |
| Sultan Barakat Khan - - - - - | 522 | 150 | 672 | 150 | 522 | No. 1777, dated 2nd September 1875 - - - - | 1,000 | 5 „ | 26 |
| Supdt., Chumba State - - - - - | 2,400 | - - | 2,400 | 1,545 | 855 | No. 953 G, dated 21st May 1875 - - - - - | 3,000 | 5 „ | 120 |
| Carried forward - - - £. | 10,037 | 194 | 10,231 | 6,272 | 3,959 | - - - - - - - - | - - | - - | 317 |

No. 87.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1878, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

| | Amount, 1st April 1877. | Amount Advanced. | Total. | Amount Repaid. | Amount, 31st March 1877. | Number and Date of Government Sanction. | Amount of Loan Sanctioned. | Rate of Interest. | Amount of Interest Received or Credited to Revenue. |
|---|---|---|---|---|---|---|---|---|---|
| Loans to Landholders and other Notabilities—*continued.* | £. | £. | £. | £. | £. | | £. | | £. |
| Brought forward - - - | 282,943 | 207,294 | 490,237 | 221,051 | 269,186 | - - - - - - | - - | - - | 8,337 |
| Punjab—*continued.* | | | | | | | | | |
| Brought forward - - - | 10,037 | 194 | 10,231 | 6,272 | 3,959 | - - - - - - | - - | - - | 317 |
| Mohamed Hosian Khan - - - | 702 | - - | 702 | 100 | 602 | Nos. 1682 and 2368 G, dated 23rd March and 27th April 1876 - - - - - - - - | 860 | 6 per cent. | 32 |
| Abdulla Khan - - - - - | 462 | - - | 462 | 75 | 387 | No. 705, dated 31st May 1876 - - - - - | 500 | 6 „ | 27 |
| Hazara Agriculturists - - - - | 1,179 | - - | 1,179 | 455 | 724 | No. 1355 G, dated 27th June 1876 - - - - | 1,500 | 6¼ „ | 31 |
| Pundit Narendro Nath - - - - | 1,910 | - - | 1,910 | 188 | 1,722 | No. 974, dated 19th June 1876 - - - - - | 2,000 | 6 „ | 112 |
| Guru Jowahir Singh - - - - - | - - | - - | - - | - - | - - | No. 2001, dated 26th July 1877 - - - - | 16,382 | 6 „ | — |
| Ali Akbar Khan - - - - - | - - | 180 | 180 | - - | 180 | No. 155 F, dated 26th July 1877 - - - - | 180 | 6 „ | — |
| Inayutullah Khan - - - - - | - - | 70 | 70 | 5 | 65 | No. 181, dated 30th April 1877 - - - - - | 70 | 6 „ | 1 |
| Sheik Muzafar - - - - - - | - - | 1,000 | 1,000 | - - | 1,000 | No. 2105, dated 26th July 1877 - - - - - | 1,000 | 6 „ | — |
| Newab Bahadoor Shere Khan - - | - - | 1,000 | 1,000 | - - | 1,000 | No. 3700, dated 31st October 1877 - - - - | 1,000 | — | — |
| Family of the late Syud Mohadi Shah - | - - | 450 | 450 | - - | 450 | No. 4437, dated 17th November 1877 - - - | 450 | 6 per cent. | — |
| Persons distressed by Famine - - - | - - | 540 | 540 | - - | 540 | — | — | — | — |
| Total - - - £. | 14,290 | 3,434 | 17,724 | 7,095 | 10,629 | - - - - - - | - - | - - | 520 |
| Madras. | | | | | | | | | |
| Ramnad Zemindari - - - - | 100,000 | 2,500 | 102,500 | - - | 102,500 | Nos. 3216, dated 23rd September 1873, and 1169, dated 29th June 1878, and 2722, dated 31st August 1878 | 120,000 | 5 per cent. | 5,131 |
| Kavalapara Estate - - - - | 4,000 | - - | 4,000 | 1,500 | 2,500 | No. 4398, dated 16th July 1874 - - - - | 6,500 | 5 „ | 187 |
| Bunganapalli Newab - - - - | - - | 30,000 | 30,000 | - - | 30,000 | Nos. 3281, dated 16th December 1876, and 1408, dated 5th July 1878 - - - - - - - - | 30,000 | 6 „ | — |
| Jaghirdar of Soondoor - - - - | - - | 250 | 250 | - - | 250 | No. 63, dated 4th February 1878 - - - - | 250 | 4 „ | — |
| Total - - - £. | 104,000 | 32,750 | 136,750 | 1,500 | 135,250 | - - - - - - | - - | - - | 5,318 |
| Bombay. | | | | | | | | | |
| Kaira Thakoors - - - - - | 2,334 | 947 | 3,281 | 185 | 3,096 | Nos. 204, dated 3rd March 1875, Nos. 1574 and 2634, dated 15th March 1875 and 21st June 1876 - - | 27,000 | 5 per cent. | — |
| Director of Public Instruction - - | - - | 1,500 | 1,500 | 1,500 | - - | No. 292, dated 10th June 1870 - - - - - | 1,500 | — | — |
| Loan to Punt Suchew of Bhore - - | 826 | 2,106 | 2,932 | 2,048 | 884 | Nos. 2784, dated 13th May 1876, and 117, dated 11th May 1876, and Nos. 3129 and 947, dated 28th and 30th May 1877 - - - - - - - - | 14,400 | — | — |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Luxumon Maharoodra Swamée of Chapal | 504 | - - | 504 | 337 | 167 | No. 43, dated 7th January 1869 - - - - - | 1,860 | 5 per cent. | 44 |
| Loan to Sir Jamsetjee Jejeebhoy, Baronet | 41,674 | 1,994 | 43,668 | 4,000 | 39,668 | No. 1231, *dated 10th April* 1875 - - - - | 45,000 | 5 „ | 1,993 |
| Loan to Yedneshwer and Sadashew Balcrustna Dixit in Khandesh - - | 5,603 | - - | 5,603 | 209 | 5,394 | No. 56, dated 7th January 1874 - - - - - | 6,000 | 4½ „ | 252 |
| Talookdaree Settlement Officer at Broach | 24,178 | - - | 24,178 | - - | 24,178 | No. 176, dated 29th April 1869 - - - - | 47,000 | 5 „ | 2,600 |
| Thakoors of Vullabhpore - - - - | 1,200 | - - | 1,200 | 201 | 999 | {Nos. 562 and 1232, dated 31st January and 3rd March 1873, and 2687, dated 16th October 1873 - -} | 1,500 | 4½ „ | 54 |
| Talookdaree Settlement Officer at Ahmedabad - - - - - - - - | 5,557 | - - | 5,557 | 50 | 5,507 | Under Act VI. of 1862 - - - - - - - | 47,000 | 5 „ | 2,089 |
| Loan to Khan Bahadoor Moorad Khan - | 28,676 | 544 | 29,220 | 509 | 28,711 | {No. 3677, dated 5th December 1874, and No. 86, dated 24th November 1874 - - - - - -} | 28,712 | 4½ „ | — |
| Loan to Harry Ramchunder Dhundhery - | 136 | - - | 136 | 43 | 93 | No. 3022, dated 24th September 1863 - - - | 820 | — | — |
| Loan to Waders Fetch Mahomed Khan, Jagirdars - - - - - - - - | 303 | 89 | 392 | 392 | - - | {No. 848, dated 22nd November 1875, and No. 3315, dated 7th October 1876 - - - - - -} | 340 | 6 per cent. | 32 |
| Loan to Wader Goolam Kadur, Zemindar of Drakhan - - - - - - - | 729 | - - | 729 | - - | 729 | No. 3315, dated 7th October 1876 - - - - | 825 | 6 „ | 4 |
| Loan to H. H. Meer Hoosein Alli Khan Talpur - - - - - - - - | 1,150 | - - | 1,150 | 600 | 550 | {No. 4427, dated 29th July 1876, and No. 1803, dated 24th July 1876 - - - - - - -} | 1,500 | — | — |
| Loan to the Chief of Juth - - - | 1,000 | 11,528 | 12,528 | 1,400 | 11,128 | No. 344, dated 16th June 1877 - - - - - | 18,000 | — | — |
| Loan to Chief of Ramdoorg - - - | - - | 2,500 | 2,500 | - - | 2,500 | No. 344 A, 1269, dated 31st May 1877 - - - | 2,500 | 5 per cent. | — |
| Loan to Konher Rao Anna Saheb Wadekar - - - - - - - - | - - | 200 | 200 | - - | 200 | No. 344 A, 1269, dated 31st May 1877 - - - | 200 | 5 „ | — |
| Loan to Meer Hussun Ali Khan - - | - - | 1,500 | 1,500 | 350 | 1,150 | No. 344 F, dated 10th July 1877 - - - - - | 1,500 | — | — |
| Loan to the Manager, Sindh Encumbered Estate - - - - - - - | - - | 6,348 | 6,348 | - - | 6,348 | {Nos. 4934, dated 26th September 1878, and 3139, dated 27th September 1878 - - - - - -} | 100,000 | 5 per cent. | — |
| Loan to the Manager, Thar and Parkar Encumbered Estate - - - - - | - - | 200 | 200 | - - | 200 | No. 3755, dated 15th June 1877 - - - - - | 3,000 | 5 „ | — |
| Loan to Wader Bukshan Zemindar - | - - | 266 | 266 | - - | 266 | No. 4878, dated 15th October 1877 - - - - | 300 | 5 „ | — |
| Loan to Meer Golam Mohammed Khan Tanda and Meer Ali Murdon Khan - | - - | 1,400 | 1,400 | 50 | 1,350 | {Nos. 2959, dated 28th August 1877, and 5153, dated 12th September 1877 - - - - - - -} | 1,400 | 6 per cent. | — |
| TOTAL - - - £. | 113,870 | 31,122 | 144,992 | 11,874 | 133,118 | - - - - - - | - - | - - | 7,068 |
| TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES £. | 515,103 | * 274,600 | * 789,703 | * 241,520 | 548,183 | - - - - - - | - - | - - | 21,243 |
| GRAND TOTAL - - £. | 6,151,053 | *1,505,050 | *7,656,103 | * 422,493 | 7,233,610 | - - - - - - | - - | - - | 228,282 |

* Includes balance, 192,899*l.* transferred from Oudh to North Western Provinces.

No. 88.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of PRODUCTIVE the WORKING EXPENSES, the INTEREST on the DEBT incurred

| | Estimated Cost of Construction. | Capital Outlay, excluding all Interest Charges. | | Revenue during 1877-78. | | | |
|---|---|---|---|---|---|---|---|
| | | During 1877-78. | To end of 1877-78. | Water Rates, &c. | Collected with Land Revenue. | Total. | |
| BENGAL. | £. | £. | £. | £. | £. | £. | |
| Orissa Project | 1,929,568 | 46,612 | 1,775,076 | 16,110 | - - | 16,110 | 1 |
| Midnapore Series | 768,300 | 21,689 | 705,177 | 17,009 | - - | 17,009 | 2 |
| Tidal Canal | 177,503 | - - | 177,271 | 6,228 | - - | 6,228 | 3 |
| Soane Project | *2,738,058 | 169,132 | 1,906,527 | 10,130 | - - | 10,130 | 4 |
| Total £. | 5,613,429 | 237,433 | 4,564,051 | 49,477 | - - | 49,477 | |
| NORTH WESTERN PROVINCES. | | | | | | | |
| Ganges Canal | 3,212,928 | 84,726 | 2,985,798 | 250,453 | 72,290 | 322,743 | 5 |
| Agra Canal | 785,832 | 14,864 | 767,704 | 21,467 | 4,509 | 25,976 | 6 |
| Lower Ganges Canal | 2,493,862 | 176,164 | 1,246,404 | - - | - - | - - | 7 |
| Total £. | 6,492,622 | 275,754 | 4,949,906 | 271,920 | 76,799 | 348,719 | |
| PUNJAB. | | | | | | | |
| Western Jumna Canal | 1,026,284 | 87,397 | 571,444 | 99,210 | 37,376 | 136,586 | 8 |
| Bari Doab (including Madhopur Workshop) | 1,702,942 | 12,063 | 1,537,563 | 56,912 | 11,903 | 68,815 | 9 |
| Sirhind Canal, British Expenditure | 1,795,197 | 114,727 | 974,566 | - - | - - | - - | 10 |
| Sirhind Canal, Native State Expenditure | 1,062,217 | 87,697 | 604,800 | | | | |
| Swat River Canal | 166,785 | 18,617 | 30,919 | - - | - - | - - | 11 |
| Total £. | 5,753,425 | 320,501 | 3,719,292 | 156,122 | 49,279 | 205,401 | |
| MADRAS. | | | | | | | |
| Godavery Delta System | 898,887 | 26,016 | * 786,517 | 6,112 | - - | 6,112 | 12 |
| Kistna Delta System | 516,402 | 6,381 | * 476,299 | 2,130 | - - | 2,130 | 13 |
| Pennair Anicut System | 127,233 | 788 | 140,572 | 4 | - - | 4 | 14 |
| Cauvery Delta System | 168,853 | 1,116 | 136,400 | 303 | - - | 303 | 15 |
| Striviguntum Weir Project | 142,748 | 1,291 | 116,622 | 115 | - - | 115 | 16 |
| Total £. | 1,854,123 | 35,592 | 1,656,410 | 8,664 | - † - | 8,664 | |
| BOMBAY. | | | | | | | |
| Bagari Canal | 164,615 | 6,301 | 109,284 | 129 | 9,474 | 9,603 | 17 |
| Eastern Narra Works, including Thur and Mithrow Canal | 319,632 | 12,933 | 301,376 | 431 | 17,904 | 18,335 | 18 |
| Sukkur and Shadadpore Canal | 130,426 | 2,234 | 119,648 | 90 | 2,507 | 2,597 | 19 |
| Hathmati Canal | 49,470 | 1,793 | 47,422 | 353 | - - | 353 | 20 |
| Lakh Canal | 34,068 | 23 | 32,737 | 323 | - - | 323 | 21 |
| Palkhair Canal | 19,566 | 63 | 18,596 | 222 | 60 | 282 | 22 |
| Krishna Canal | 75,321 | 848 | 74,362 | 1,793 | - - | 1,793 | 23 |
| Panjhra River Works, including Mookti Reservoir | 39,389 | 46 | 44,984 | 32 | 346 | 378 | 24 |
| Ekrook Tank | 117,910 | 1,292 | 116,419 | 604 | - - | 604 | 25 |
| Moota Moola Project | 542,989 | 23,905 | 519,682 | 12,056 | - - | 12,056 | 26 |
| Total £. | 1,493,386 | 49,438 | 1,384,510 | 16,033 | 30,291 | 46,324 | |

* Includes survey charges shown separately in Account No. 5.

† Enhanced Land Revenue due to Irrigation Works in Madras not yet ascertained.

‡ Includes outlay by Civil Officers incurred in the Collection of Revenue.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, in respect of those WORKS, and the FINANCIAL RESULTS.

| | Working Expenses, 1877-78. | Excluding Interest. | | | | Simple Interest at 4½ per Cent. on past Capital Outlay, plus Half the Outlay of the Year. | Including Interest. | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Excess Revenue. | Excess Expenditure. | Rate per Cent. | | | Excess Revenue. | Excess Expenditure. | Rate per Cent. | |
| | | | | Of Excess Revenue. | Of Excess Expenditure. | | | | Of Excess Revenue. | Of Excess Expenditure. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 21,607 | - - | 5,497 | - - | ·31 | 78,830 | - - | 84,327 | - - | 4·75 |
| 2 | 20,382 | - - | 3,373 | - - | ·48 | 31,245 | - - | 34,618 | - - | 4·90 |
| 3 | 3,056 | 3,172 | - - | 1·79 | - - | 7,977 | - - | 4,805 | - - | 2·71 |
| 4 | 25,241 | - - | 15,111 | - - | ·79 | 81,988 | - - | 97,099 | - - | 5·09 |
| | 70,286 | 3,172 | 23,981 | - - | - - | 200,040 | - - | 220,849 | — | — |
| 5 | 97,870 | 224,873 | - - | 7·66 | - - | 130,205 | 94,668 | - - | 3·22 | — |
| 6 | 15,792 | 10,184 | - - | 1·32 | - - | 34,122 | - - | 23,938 | - - | 3·11 |
| 7 | - - | - - | - - | - - | - - | 52,124 | — | — | — | — |
| | 113,662 | 235,057 | - - | - - | - - | 216,451 | 94,668 | 23,938 | — | — |
| 8 | 41,873 | 94,713 | - - | 16·57 | - - | 23,749 | 70,964 | - - | 12·41 | — |
| 9 | 54,607 | 14,208 | - - | ·92 | - - | 68,919 | - - | 54,711 | - - | 3·56 |
| 10 | - - | - - | - - | - - | - - | 41,274 | — | — | — | — |
| 11 | - - | - - | - - | - - | - - | 96,749 | — | — | — | — |
| | 96,480 | 108,921 | - - | - - | - - | 230,691 | 70,964 | 54,711 | — | — |
| 12 | 25,899 | - - | - - | - - | - - | 34,808 | — | — | — | — |
| 13 | 18,177 | - - | - - | - - | - - | 21,290 | — | — | — | — |
| 14 | 2,217 | - - | - - | - - | - - | 6,308 | — | — | — | — |
| 15 | 11,854 | - - | - - | - - | - - | 6,113 | — | — | — | — |
| 16 | 3,215 | - - | - - | - - | - - | 5,219 | — | — | — | — |
| | 61,362 | - - | - - | - - | - - | 73,738 | — | — | — | — |
| 17 | 6,982 | 2,621 | - - | 2·39 | - - | 4,776 | - - | 2,155 | - - | 1·97 |
| 18 | 12,518 | 5,817 | - - | 1·93 | - - | 12,471 | - - | 6,654 | - - | 2·21 |
| 19 | 4,312 | - - | 1,715 | - - | 1·43 | 5,334 | - - | 7,049 | - - | 5·89 |
| 20 | 477 | - - | 124 | - - | ·26 | 2,094 | - - | 2,218 | - - | 4·67 |
| 21 | 525 | - - | 202 | - - | ·61 | 1,473 | - - | 1,675 | - - | 5·12 |
| 22 | 424 | - - | 142 | - - | ·76 | 835 | - - | 977 | - - | 5·25 |
| 23 | 1,600 | 193 | - - | ·26 | - - | 3,327 | - - | 3,134 | - - | 4·21 |
| 24 | 127 | 251 | - - | ·55 | - - | 2,023 | - - | 1,772 | - - | 3·93 |
| 25 | 981 | - - | 377 | - - | ·32 | 5,210 | - - | 5,587 | - - | 4·79 |
| 26 | 3,645 | 8,411 | - - | 1·62 | - - | 22,848 | - - | 14,437 | - - | 2·77 |
| | ‡31,591 | 17,293 | 2,560 | - - | - - | 60,391 | - - | 45,658 | — | — |

*Note* 1.—Estimated Cost of Construction consists of—
Actual cost of those portions of the works carried out formerly for which no estimates exist.
Actual cost of establishment and those items which were formerly excluded from the estimated cost of construction.
Estimates for the remainder.
2.—Capital cost does not include indirect items, such as leave and pensionary allowances, capitalization of abatement of land revenue, &c. It includes no interest.
3.—Interest is simple interest, at 4½ per cent. on past capital, plus half the outlay of the year.

No. 89.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of (PRODUCTIVE) STATE RAILWAYS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those WORKS, and the FINANCIAL RESULT.

| RAILWAY. | Estimated Cost of Construction. (*) | Capital Outlay. | | Revenue during 1877-78. | Working Expenses during 1877-78. | Excluding Interest. | | | | Interest Charged during 1877-78. | Including Interest. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | During 1877-78. | To end of 1877-78. | | | Excess Revenue. | Excess Expenditure. | Rate per Cent. Of Excess Revenue. | Rate per Cent. Of Excess Expenditure. | | Excess Revenue. | Excess Expenditure. | Rate per Cent. Of Excess Revenue. | Rate per Cent. Of Excess Expenditure. |
| | £. | £. | £. | £. | £. | £. | £. | | | £. | £. | £. | | |
| Calcutta and South Eastern | (†) | | 660,480 | 12,616 | 8,226 | 4,390 | | ·66 | | 20,722 | | 25,332 | | 3·84 |
| Nulhati | 30,000 | | 27,169 | 9,130 | 8,732 | 398 | | 1·46 | | 1,223 | | 825 | | 3·04 |
| Rajputana | 2,950,000 | 150,302 | 2,706,517 | 261,434 | 184,831 | 76,603 | | 2·77 | | 121,111 | | 44,508 | | 1·61 |
| Holkar | 1,410,000 | 71,920 | 1,279,698 | 62,666 | 39,319 | 23,347 | | 1·05 | | 93,717 | | 70,370 | | 3·17 |
| Neemuch | 1,700,000 | 208,405 | 943,059 | | | | | | | | | | | |
| Wardha Valley | 526,000 | 19,380 | 474,789 | 10,639 | 7,043 | 3,596 | | ·75 | | 20,929 | | 17,333 | | 3·65 |
| Punjab, Northern | 4,310,000 | 307,875 | 2,717,140 | 76,413 | 70,499 | 5,914 | | ·21 | | 115,344 | | 109,430 | | 4·02 |
| Indus Valley | 7,180,000 | 1,289,638 | 4,988,987 | | | | | | | 195,488 | — | — | — | — |
| Northern Bengal | 2,013,462 | 433,736 | 1,563,754 | 17,111 | 16,402 | 709 | | ·04 | | 60,610 | | 59,901 | | 3·83 |
| Rangoon and Irrawaddy | 1,220,000 | 245,178 | 1,090,788 | 62,876 | 59,994 | 2,882 | | ·26 | | 43,569 | | 40,687 | | 3·73 |
| Sindia | 1,000,000 | 174,048 | 421,033 | 1,319 | 2,137 | | 818 | | ·19 | 15,030 | | 15,848 | | 3·76 |
| Tirhoot | 600,000 | 89,568 | 502,278 | 34,321 | 23,571 | 10,753 | | 2·14 | | 20,587 | | 9,834 | | 1·96 |
| Western Rajputana | 1,850,000 | 180,430 | 237,903 | | | | | | | 6,646 | — | — | — | — |
| Nagpore and Chutteesgurh | 840,000 | 3,434 | 20,090 | | | | | | | 827 | — | — | — | — |
| Dhond and Munmad | 1,110,000 | 543,525 | (‡) 552,473 | | | | | | | 12,632 | — | — | — | — |
| Patna and Gya | 400,000 | 1,878 | 1,878 | | | | | | | 42 | — | — | — | — |
| TOTAL £. | | 3,719,317 | 18,248,036 | 548,528 | 420,754 | 128,592 | 818 | | | 737,477 | — | — | — | — |

(*) The amounts entered herein are taken from Railway forecast estimate. (†) This line was purchased by Government from the Guaranteed Railway Company by repayment of the total capital expended thereon.
(‡) £. 3,831 is the outlay incurred on survey and preliminary charges previous to the year 1876-77.

No. 90.—STATEMENT showing the Total Amount advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY and other COMPANIES to the 31st March 1878; the NET REVENUE of the several COMPANIES to the 31st December 1877, appropriated towards the REPAYMENT of that AMOUNT, and the BALANCE.

| COMPANY. | Guaranteed Interest advanced to 31st March 1878. | | | Aggregate of Net Revenue Balances for the several Half-years to 31 December 1877, inclusive, less Moieties of Surplus Profits repaid to Companies. | Net Amount Advanced. |
|---|---|---|---|---|---|
| | In England. | In India. | TOTAL. | | |
| | £. | £. | £. | £. | £. |
| Bombay, Baroda, and Central India Railway | 5,651,965 | 16,971 | 5,668,936 | 2,694,849 | 2,974,087 |
| Eastern Bengal Railway | 1,948,318 | 12,530 | 1,960,848 | 1,509,260 | 451,588 |
| East Indian Railway | 25,131,059 | 256,238 | 25,387,297 | 20,920,370 | 4,466,927 |
| Great Indian Peninsula Railway | 16,020,928 | 391,815 | 16,412,743 | 10,058,073 | 6,354,670 |
| Madras Railway | 8,157,245 | - - | 8,157,245 | 3,722,481 | 4,434,764 |
| Oudh and Rohilkund Railway | 1,842,750 | 35,400 | 1,878,150 | 538,935 | 1,339,215 |
| Sindh, Punjab, and Delhi Railway | 7,165,289 | 42,022 | 7,207,311 | 1,699,274 | 5,508,037 |
| South Indian Railway | 1,810,797 | - - | 1,810,797 | 674,177 | 1,136,620 |
| TOTAL, RAILWAY COMPANIES | 67,728,351 | 754,976 | 68,483,327 | 41,817,419 | 26,665,908 |
| Madras Irrigation and Canal | 811,752 | - - | 811,752 | —51,465 | 863,217 |
| TOTAL £. | 68,540,103 | 754,976 | 69,295,079 | 41,765,954 | 27,529,125 |

No. 91.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1878.

| | £. | £. |
|---|---|---|
| RECEIPTS: | | |
| Interest realised in the year on the Securities of the Government of India purchased under the authority of Section 10, Act No. XIX. of 1861,—*see* Account, No. 23, page 63, | 244,855 | |
| Interest Receipts | | |
| Miscellaneous Receipts | 111 | |
| TOTAL RECEIPTS £. | - - | 244,966 |

*Note.*—Amount of Securities held on the 31st March 1878 was as follows:

| | Amount. | Cost Price. |
|---|---|---|
| | Rs. | Rs. a. p. |
| 4 per cent. | 5,82,74,000 | 5,61,80,223 - 1 |
| 4½ per cent. | 7,56,400 | 7,52,242 9 - |
| 5 per cent. | — | — |
| TOTAL Rs. | 5,90,30,400 | 5,69,32,465 9 1 |

| | | |
|---|---|---|
| CHARGES: | | |
| Salaries and Charges of the several Currency Offices | 20,715 | |
| Repairs of Buildings and other Public Works Charges connected with the Department | 319 | |
| Value of Stationery supplied | 266 | |
| Value of Printing executed by Government Press | 295 | |
| House, Lighting, Police, and Water Rates | 509 | |
| Cost of Note Forms received from England | 10,809 | |
| Pensions | 204 | |
| Service Telegrams | 255 | |
| Purchase of Service Stamps | 158 | |
| Cost of Chest, Bags, and Locks | 80 | |
| Charges for Remittance | 14,115 | |
| Contingencies | 612 | |
| Dead Stock (Cost of Office Furniture, &c.) | 110 | |
| Compensation for dearness of Provisions | 52 | |
| TOTAL CHARGES £. | - - | 48,499 |
| NET PROFIT in 1877-78 £. | | 196,467 |

No. 92.—STATEMENT showing, with regard to INDIAN RAILWAY and other GUARANTEED the TOTAL RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT

| COMPANY. | TRANSACTIONS DURING THE YEAR TO 31ST MARCH 1878. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | RECEIPTS. | | | | | WITHDRAWALS. | | | | RECEIPTS | | |
| | India. | | England. | | | | England. | | | In India. | | |
| | On account of Capital. | Refunds, &c. | On account of Capital. | Refunds, &c. | TOTAL. | India. | On account of Stores, &c. | For Discharge of Debentures. | TOTAL. | Share Capital. | Capital not bearing Interest. | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | |
| Bombay, Baroda, and Central India Railway | – | 218,348 | 371,250 | 238 | 589,836 | 113,347 | 97,438 | – – | 210,785 | 21,672 | – | 1 |
| Eastern Bengal Railway | – | 61,421 | – | 57 | 61,478 | 50,386 | 28,673 | – – | 79,059 | 16,486 | – | 2 |
| East Indian Railway | – | 436,783 | 999,881 | 571 | 1,437,235 | 296,573 | 298,761 | 787,350 | 1,382,684 | 333,990 | 1,338 | 3 |
| Great Indian Peninsula Railway | 584 | 697,680 | 59,138 | 7,713 | 765,115 | 389,836 | 658,494 | – – | 1,048,330 | 496,713 | 742 | 4 |
| Madras Railway | – | 243,375 | 209,018 | 916 | 453,309 | 197,074 | 459,348 | – – | 656,422 | – – | – | 5 |
| Oudh and Rohilkund Railway | – | 90,723 | 204,940 | 92 | 295,755 | 160,644 | 84,034 | – – | 244,678 | 424,419 | – | 6 |
| Sindh, Punjab, and Delhi Railway | – | 116,081 | – | 371 | 116,452 | 108,506 | 59,415 | – – | 167,921 | 86,253 | – | 7 |
| South Indian Railway | – | 89,522 | 422,650 | 400 | 512,572 | 202,296 | 116,678 | – – | 318,974 | 1,221 | 55 | 8 |
| TOTAL, RAILWAY COMPANIES £. | 584 | 1,953,933 | 2,266,877 | 10,358 | 4,231,752 | 1,518,662 | 1,802,841 | 787,350 | 4,108,853 | 1,380,754 | 2,135 | 9 |
| Madras Irrigation and Canal Company | – | 56,150 | – | – | 56,150 | 53,302 | – – | – – | 53,302 | 3,996 | – | 10 |
| TOTAL £. | 584 | 2,010,083 | 2,266,877 | 10,358 | 4,287,902 | 1,571,964 | 1,802,841 | 787,350 | 4,162,155 | 1,384,750 | 2,135 | 11 |
| | £. 2,010,667. | | £. 2,277,235. | | | | £. 2,590,191. | | | | | |

COMPANIES, the RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT during the Year 1877-78; to the 31st March 1878; and the BALANCES at that Date.

| | TRANSACTIONS TO 31st MARCH 1878. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ON ACCOUNT OF SUBSCRIBED CAPITAL. | | | | | | | WITHDRAWALS, LESS REFUNDS, &c. | | | Balance standing to the Credit of the several Companies. | Amounts Advanced to the several Companies. |
| | In England. | | | | | | TOTAL. | In India. | In England. | TOTAL. | | |
| | Share Capital. | Debentures. | | Debenture Stock. | | Capital not bearing Interest. | | | | | | |
| | | Amount of Debentures. | Cash Received. | Stock Represented. | Cash Received. | | | | | | | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 7,528,628 | *575,000* | 571,250 | - - | - - | 35,387 | 8,156,937 | 3,878,947 | 3,890,798 | 7,769,745 | 387,192 | — |
| 2 | 2,238,996 | *462,350* | 462,350 | *411,308* | 374,730 | 2,288 | 3,094,850 | 1,680,079 | 1,431,815 | 3,111,894 | - - | 17,044 |
| 3 | 25,805,463 | *2,950,000* | 2,930,802 | *1,500,000* | 1,500,000 | 213,669 | 30,785,262 | 19,126,971 | 11,603,997 | 30,730,968 | 54,294 | — |
| 4 | 19,483,958 | *268,800* | 268,800 | *2,701,450* | 2,475,559 | 228,860 | 22,954,627 | 11,418,047 | 11,716,490 | 23,134,537 | - - | 179,910 |
| 5 | 10,256,689 | *200,000* | 200,000 | - - | - - | 9,898 | 10,466,587 | 5,271,212 | 5,215,864 | 10,487,076 | - - | 20,489 |
| 6 | 3,575,581 | *1,315,300* | 1,315,300 | *384,700* | 354,589 | 8,292 | 5,678,181 | 3,089,520 | 2,584,981 | 5,674,501 | 3,680 | — |
| 7 | 10,988,984 | - - | - - | - - | - - | 4,336 | 11,079,573 | 5,545,030 | 4,988,438 | 10,533,468 | 546,105 | — |
| 8 | 3,212,165 | *400,000* | 395,000 | *425,000* | 425,000 | 63,714 | 4,097,155 | 1,546,711 | 2,441,963 | 3,988,674 | 108,481 | — |
| 9 | 83,090,459 | *6,171,450* | 6,143,502 | *5,422,458* | 5,129,878 | 566,444 | 96,313,172 | 51,556,517 | 43,874,346 | 95,430,863 | | |
| 10 | 995,670 | - - | - - | - - | - - | - - | 999,666 | 919,461 | *448,681 | *1,368,142 | - - | 368,476 |
| 11 | 84,086,129 | *6,171,450* | 6,143,502 | *5,422,458* | 5,129,878 | 566,444 | 97,312,838 | 52,475,978 | 44,323,027 | 96,799,005 | 1,099,752 | 585,919 |

NET BALANCE - - - £. 513,833.

* These sums include a loan to the Company of 600,000 *l.*, less 228,000 *l.* repaid.

## No. 93.—STATEMENT showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India* to Close of 1877-78.

| Number of Lines. | LINES. From | To | Sections included as Alternative Lines between the Two Places, or excluded because shown as Parts of other Lines. | Number of Miles. | Complete or Incomplete on 31st March 1878. | Total Cost of Lines to End of 1876-77. | Add or Deduct Corrections. | Capital Outlay of 1877-78. | Total Cost of Lines to End of 1877-78. | BUILDINGS. Total Cost of Buildings to End of 1876-77. | Add or Deduct Corrections. | Capital Outlay of 1877-78. | Total Cost of Buildings to End of 1877-78. | Total of Lines and Buildings to End of 1877-78. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | MAIN LINES. | | | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | Calcutta | Allahabad | Includes lines Raneegunge to Mogulserai and Kanoo Junction to Luckieserai. | 1,092·134 | Complete | 154,652 | — | 42 | 154,694 | 99,043 | — | 460 | 99,503 | 254,197 |
| 2 | Allahabad | Bombay | Does not include the loop line from Jubbulpore to Bhosawul *viâ* Nagpore. | 839·2 | Complete | 142,273 | — | 622 | 142,895 | 54,673 | — | 3,860 | 58,533 | 201,428 |
| 3 | Allahabad | Agra | — | 280·565 | Complete | 50,261 | — | — | 50,261 | 3,680 | — | — | 3,680 | 53,941 |
| 4 | Agra | Kurrachee | — | 903·368 | Complete | 168,323 | *—545* | 1,768 | 170,046 | 9,967 | — | 31 | 9,998 | 180,044 |
| 5 | Bombay | Kurrachee | Does not include line Kurrachee to Deesa, which is part of No. 4. | 412·95 | Complete | 87,405 | — | 494 | 87,899 | 2,664 | — | 1,531 | 4,195 | 92,094 |
| 6 | Bombay | Madras | Does not include line Bombay to Callian, which is part of No. 2. | 789·21 | Complete | 74,997 | — | 1,108 | 76,105 | 3,964 | — | — | 3,964 | 80,069 |
| 7 | Madras | Calcutta | Does not include line Calcutta to Raneegunge, which is part of No. 1. | 1,057·687 | Complete | 114,711 | — | *—534* | 114,177 | 7,691 | — | 13 | 7,704 | 121,881 |
| 8 | Agra (Toondla) | Lahore | Does not include line Agra to Toondla, which is part of No. 3. | 452·944 | Complete | 64,155 | — | — | 64,155 | 2,814 | — | 2,558 | 5,372 | 69,527 |
| 9 | Calcutta | Amherst | Does not include line Calcutta to Barrackpore, which is part of No. 1. | 1,234·723 | Complete | 143,944 | *—549* | 27,680 | 171,075 | 19,147 | — | 39 | 19,186 | 190,261 |
| 10 | Madras | Ceylon | Along South Indian Railway to Madura, and thence by road *viâ* Ramnad to Ramiswaram. | 641·22 | Complete | 62,592 | — | 4,635 | 67,227 | 2,173 | — | — | 2,173 | 69,400 |
| 11 | Ceylon Coast (Talla Manaar). | Galle | (*See* Ceylon Account) | — | — | 97 | — | *—97* | — | — | — | — | — | — |
| | | | SECONDARY LINES. | | | | | | | | | | | |
| 12 | Lahore | Peshawar | — | 273·012 | Complete | 39,782 | *—29* | 1,758 | 41,511 | 1,733 | — | 8 | 1,741 | 43,252 |
| 13 | Lahore | Kurrachee | *Viâ* Multan and Indus Valley State Railway. Does not include Hyderabad to Kurrachee, which is part of No. 4. | 724·182 | Complete | 104,063 | *—452* | *—780* | 102,831 | 1,073 | — | — | 1,073 | 103,904 |
| 14 | Hyderabad | Rawal Pindee | *Viâ* Rajanpore, Dera Gazee Khan, Bunnoo, and Kohat. | 872·107 | Complete | 72,118 | — | 1,233 | 73,351 | 2,540 | — | 10 | 2,550 | 75,901 |
| 15 | Poona | Aconum (by road) | — | 703·084 | Complete | 90,418 | — | *—93* | 90,325 | 4,985 | — | 391 | 5,376 | 95,701 |
| 16 | Sahibgunge | Dibrooghur | — | 640·05 | Complete | 82,217 | — | 2,158 | 84,375 | 2,705 | — | 936 | 3,641 | 88,016 |
| 17 | Bangalore | Ceylon | Does not include line Tinnevelly to Paumben, which is partly included in No. 10 and partly in Nos. 34 and 89. | 597·1092 | Complete | 71,970 | — | 81 | 72,051 | 6,129 | — | 135 | 6,264 | 78,315 |
| 18 | Jubbulpore | Bhosawul | — | 411·24 | Complete | 47,313 | — | 155 | 47,468 | 6,612 | — | 254 | 6,866 | 54,334 |
| 19 | Agra | Khundwa | — | 460·49 | Complete | 44,141 | *—76* | 4,679 | 48,744 | 4,807 | — | 43 | 4,940 | 53,684 |
| 20 | Allyghur | Benares | — | 451·37 | Complete | 65,384 | — | 347 | 65,731 | 3,010 | — | — | 3,010 | 68,741 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21 | Indore | Neemuch | | 156·43 | Incomplete from Rutlam to Neemuch. | 19,313 | - | 46 | 19,359 | 1,099 | - | - | 1,099 | 20,458 | |
| 22 | Belgaum | Goa | | 98·88 | Complete | 9,902 | - | - | 9,902 | 694 | - | - | 694 | 10,596 | |
| 23 | Bezwarah | Bellary | Does not include line Auspree to Bellary, which is part of No. 6. | 346·586 | Complete | 32,519 | - | - | 32,519 | 1,360 | - | - | 1,360 | 33,879 | |
| 24 | Waddy | Hyderabad | | 116·6 | Complete | 15,424 | 76 | - | 15,500 | - | - | - | - | 15,500 | |
| 25 | Dharwar | Coompta | | 119·56 | Complete | 5,785 | - | 128 | 5,913 | 11 | - | - | 11 | 5,924 | |
| 26 | Calcutta | Saugor Island | Does not include line Calcutta to Sealdah, which is part of No. 1. | 89·217 | Complete | 7,202 | - | —4 | 7,198 | 7,197 | - | 121 | 7,318 | 14,516 | |
| 27 | Prome | Diamond Island | | 269·26 | Complete | 13,605 | - | 5,608 | 19,213 | 920 | - | 39 | 959 | 20,172 | |
| 28 | Mogulserai | Bellares | | 10·65 | Complete | 1,609 | - | - | 1,609 | - | - | - | - | 1,609 | |
| 29 | Ahmedabad | Bhownugger | | 192·95 | Complete | 17,001 | - | —15 | 16,986 | - | - | - | - | 16,986 | |
| 30 | Umballa | Simla | | 77· | Complete | 7,995 | - | 4 | 7,999 | 1,297 | - | 67 | 1,364 | 9,363 | |
| 31 | Meerut | Chuckratta | | 111·95 | Complete | 12,162 | - | 38 | 12,200 | 1,703 | - | - | 1,703 | 13,903 | |
| 32 | Jacobabad | Quetta | | 188·174 | Complete | 19,575 | - | 5,786 | 25,361 | - | - | 216 | 216 | 25,577 | |
| 33 | Nagpore | Wurora | | 46·2 | Complete | 8,322 | - | - | 8,322 | - | - | - | - | 8,322 | |
| 34 | Madura | Tuticorin through Maniachi. | | 98·25 | Complete. | — | — | — | — | — | — | — | — | — | |
| 35 | Gowhatty | Silchar | | 188·82 | Complete | - | - | —37 | —37 | - | - | - | - | —37 | |
| 36 | Parodha | Darjeeling | | 258·2 | Being reconstructed. | 17,143 | —27 | 2,733 | 19,849 | - | - | - | - | 19,849 | |
| 37 | Lucknow | Seetapore | | 53·27 | Complete | 568 | - | 57 | 625 | - | - | - | - | 625 | |
| | | | TERTIARY LINES. | | | | | | | | | | | | |
| 38 | Munmar | Dhoolia | | 56·5 | Complete | 5,363 | - | 1 | 5,364 | 100 | - | - | 100 | 5,464 | |
| 39 | Cawnpore | Futtehghur | | 84· | Complete | 7,210 | - | - | 7,210 | - | - | - | - | 7,210 | |
| 40 | Cawnpore | Lucknow | | 43·942 | Complete | 8,547 | - | - | 8,547 | - | - | - | - | 8,547 | |
| 41 | Agra | Muttra | | 31·57 | Complete | 2,448 | - | - | 2,448 | - | - | - | - | 2,448 | |
| 42 | Bankipore | Bettiah | | 180·35 | Complete | 13,619 | —243 | 54 | 13,430 | 898 | - | - | 898 | 14,328 | |
| 43 | Ajmere | Nusseerabad | | 14·4 | Complete | 1,791 | —35 | - | 1,756 | - | - | - | - | 1,756 | |
| 44 | Anadara | Mount Aboo | | 5· | Complete | 422 | - | - | 422 | 109 | - | - | 109 | 531 | |
| 45 | Narell | Matheran | | 5·25 | Complete | 640 | - | - | 640 | 13 | - | - | 13 | 653 | |
| 46 | Dhond | Manmad | | 147·5 | Complete | - | - | 11,243 | 11,243 | - | - | - | - | 11,243 | |
| 47 | Poona | Guneshkhind | Does not include line Poona to Kirkee, which is part of No. 6. | 1·25 | Complete | 183 | - | 11 | 194 | 40 | - | - | 40 | 234 | |
| 48 | Bezwarah | Masulipatam | | 43· | Complete | 2,396 | - | - | 2,396 | 795 | - | 9 | 804 | 3,200 | |
| 49 | Cuttack | False Point | | 56·42 | Complete | 2,476 | - | 1,477 | 3,953 | 760 | - | 260 | 1,020 | 4,973 | |
| 50 | Bimlipatam | Vizianagram | Does not include line Bimlipatam to Mothawalsah Junction, which is part of No. 7. | 10·75 | Complete | 855 | - | - | 855 | - | - | - | - | 855 | |
| 51 | Mercara | Mangalore | | 78·95 | Complete | 15 | - | - | 15 | - | - | - | - | 15 | |
| 52 | Meerut | Delhi and Bundikari. | Does not include line Meerut to Ghazeeabad, which is part of No. 8. | 145·5 | Complete | 16,096 | —310 | 11 | 15,797 | 500 | - | - | 500 | 16,297 | |
| 53 | Umballa | Pattiala | Does not include line Umballa to Rajpoora, which is part of No. 8. | 17· | Complete. | — | — | — | — | — | — | — | — | — | |
| 54 | Umballa | Ferozepore | Does not include line Umballa to Loodiana, which is part of No. 8. | 77·6 | Complete | 3,718 | - | - | 3,718 | - | - | - | - | 3,718 | |
| 55 | Prome | Laingha | | 49·86 | Complete | 347 | - | - | 347 | 61 | - | - | 61 | 408 | |
| 56 | Thaycthamine | Tounghoo | | 104·62 | Complete | 9,922 | - | - | 9,922 | 2,379 | - | - | 2,379 | 12,301 | |
| 57 | Manaar | Jaffna | (*See* Ceylon Account). | — | — | — | — | — | — | — | — | — | — | — | |
| 58 | Dambulla | Trincomalee | - ditto - ditto. | — | — | — | — | — | — | — | — | — | — | — | |
| 59 | Kandy | Batticaloa | - ditto - ditto. | — | — | — | — | — | — | — | — | — | — | — | |
| 60 | Wuzeerabad | Sealkote | | 28·5 | Complete | 1,077 | - | 1 | 1,078 | - | - | - | - | 1,078 | |
| | | | Carried forward | 16,500·6042 | - | 1,946,566 | —2,190 | 72,398 | 2,016,774 | 259,436 | - | 10,981 | 270,417 | 2,287,191 | |

No. 93.—Statement showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India* to Close of 1877-78—*continued.*

| Number of Lines. | LINES. From | To | Sections included as Alternative Lines between the Two Places, or excluded because shown as Parts of other Lines. | Number of Miles. | Complete or Incomplete on 31st March 1878. | Total Cost of Lines to End of 1876-77. | Add or Deduct Corrections. | Capital Outlay of 1877-78. | Total Cost of Lines to End of 1877-78. | BUILDINGS. Total Cost of Buildings to End of 1876-77. | Add or Deduct Corrections. | Capital Outlay of 1877-78. | Total Cost of Buildings to End of 1877-78. | Total of Lines and Buildings to End of 1877-78. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| | | | Brought forward - - - | 16,500·6042 | - - | 1,946,566 | —2,190 | 72,398 | 2,016,774 | 259,436 | - - | 10,981 | 270,417 | 2,287,191 |
| | | | TERTIARY LINES—*continued.* | | | | | | | | | | | |
| 61 | Rangoon - - | Elephant Point - | Does not include line Rangoon to Elephant Point line Junction which is part of No. 9. | 32·8 | Complete - | 4,373 | —2,447 | 1,175 | 3,101 | 690 | - - | - - | 690 | 3,791 |
| 62 | Sattara - - | Mahableshwar - | - - - - - | 30· | Complete - | 76 | 2,447 | - - | 2,523 | - - | - - | 540 | 540 | 3,063 |
| 63 | Veerungaum - | Kharaghora and Patree. | - - - - - | 21·5 | Complete - | 1,798 | - - | - - | 1,798 | - - | - - | - - | - - | 1,798 |
| 64 | Anand - - | Palee - - - | - - - - - | 32·25 | Complete - | 1,528 | - - | —36 | 1,492 | - - | - - | - - | - - | 1,492 |
| 65 | Rawul Pindeé - | Murree - - - | - - - - - | 39·75 | Complete - | 3,689 | - - | - - | 3,689 | 54 | - - | - - | 54 | 3,743 |
| 66 | Kalakaserai - | Abbottabad - - | - - - - - | 44· | Complete - | 4,009 | - - | 88 | 4,097 | 43 | - - | 14 | 57 | 4,154 |
| 67 | Nowshera - - | Hotimurdun - - | - - - - - | 15· | Complete - | 1,486 | - - | - - | 1,486 | 59 | - - | - - | 59 | 1,545 |
| 68 | Titalya - - | Darjeeling - - | Dismantled - - - - - | — | Complete - | 3,340 | - - | - - | 3,340 | 2 | - - | - - | 2 | 3,342 |
| | Bankipore (Dinapore Junction). | Dinapore - - | - - - - - | 3· | Complete - | 303 | - - | - - | 303 | - - | - - | - - | - - | 303 |
| 69 | Jubbulpore (Kureli) | Saugor - - | Does not include line Jubbulpore to Kureli, which is part of No. 2. | 70· | Complete - | 5,987 | - - | - - | 5,987 | 4 | - - | - - | 4 | 5,991 |
| 70 | Akola - - - | Akote - - - | - - - - - | 28· | Complete - | 1,767 | - - | - - | 1,767 | 15 | - - | - - | 15 | 1,782 |
| 71 | Gwalior - - | Morar - - - | - - - - - | 4·5 | Complete - | 352 | - - | - - | 352 | 780 | - - | - - | 780 | 1,132 |
| 72 | Indore (Fatehabad) | Oojein - - - | Does not include line Indore to Fatehabad, which is part of No. 21. | 12· | Complete - | 63 | —63 | - - | — | — | — | — | — | — |
| 73 | Chundowsie Junction. | Nynee Tal and Ranikhet. | - - - - - | 110·41 | Complete - | 4,441 | - - | 244 | 4,685 | 4 | - - | - - | 4 | 4,689 |
| 74 | Hyderabad - - | Secunderabad - | Does not include line Hyderabad to Hossian Saugor Junction, which is part of No. 24. | 2·4 | Complete - | 259 | - - | 3 | 262 | 400 | - - | - - | 400 | 662 |
| 75 | Mysore - - | Ootacamund and Mettapollium. | - - - - - | 91·81 | Complete - | 6,722 | - - | - - | 6,722 | - - | - - | - - | - - | 6,722 |
| 76 | Calcutta - - | Diamond Harbour | Does not include line Calcutta to Kidderpore, which is part of No. 26. | 25·06 | Complete - | 1,265 | - - | - - | 1,265 | - - | - - | 4 | 4 | 1,269 |
| 77 | Calcutta - - | Canning - - | Does not include line Calcutta to Sealdah, which is part of No. 1. | 28· | Complete. | — | — | — | — | — | — | — | — | — |
| 78 | Wudwan - - | Joonaghur - - | - - - - - | 136·5 | Complete - | 6,928 | - - | 16 | 6,944 | - - | - - | - - | - - | 6,944 |
| 79 | Kalka - - - | Kussowlie - - | - - - - - | 9· | Complete - | 1,030 | - - | - - | 1,030 | - - | - - | - - | - - | 1,030 |
| 80 | Kussowlie - - | Dugshai - - | - - - - - | 9· | Complete - | 185 | - - | - - | 185 | - - | - - | - - | - - | 185 |
| 81 | Kussowlie - - | Junction with Simla Main Line. | - - - - - | 11·5 | Complete - | 225 | - - | - - | 225 | - - | - - | - - | - - | 225 |
| 82 | Roorkee - - | Hurdwar - - - | - - - - - | 19· | Complete - | 869 | - - | - - | 869 | - - | - - | - - | - - | 869 |
| 83 | Garhi Hasaru - | Furruckuugger - | - - - - - | 7·5 | Complete - | 58 | - - | - - | 58 | - - | - - | - - | - - | 58 |
| 84 | Prome (Yoonzike) | Thayetmyo - - | Does not include line Prome to Yoonziki Junction, which is part of No. 55. | 6·76 | Complete - | 5,770 | - - | - - | 5,770 | 1,518 | - - | - - | 1,518 | 7,288 |
| 85 | Peshawur - - | Cherat - - | Exclusive of 14 miles of wire of this line, carried on supports of the Section Nowshera to Peshawur. | 14· | Complete - | 1,084 | - - | - - | 1,084 | - - | - - | - - | - - | 1,084 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 86 | Nalhati - - | Azimgunge - | - - - - - | 27· | Complete - | - - | - - | 359 | 359 | - - | - - | - - | - - | 359 |
| 87 | Burhee - - | Hazareebagh - | - - - - - | 22·43 | Complete - | 364 | - - | - | 364 | - - | - - | 65 | 65 | 429 |
| 88 | Dehree - - | Arrah - - | - - - - - | 59· | Complete - | 16 | - - | 19 | 35 | - - | - - | - - | - - | 35 |
| | Poona - - | Ahmednagger - | Dismantled 13th January 1878 - - | - - | Complete - | 5,471 | - - | 386 | 5,857 | - - | - - | - - | - - | 5,857 |
| | Trichinopoly - | Tuticorin through Maniarchi. | - - - - - | - - | Complete - | 21,880 | - - | 3,568 | 25,448 | - - | - - | - - | - - | 25,448 |
| | Jummoo - - | Gilgiit - - | - - - - - | - - | Incomplete | - - | - - | 4,403 | 4,403 | - - | - - | - - | - - | 4,403 |
| | Mergui - - | Moulmein - - | - - - - - | - - | Incomplete | - - | - - | 3 | 3 | - - | - - | - - | - - | 3 |
| | | | Local Lines: | | | | | | | | | | | |
| 89 | Tuticorin (Maniarchi). | Tinnevelle - - | - - - - - | 18· | Complete - | 193 | - - | - - | 193 | - - | - - | - - | - - | 193 |
| 90 | Parbuttypore - | Dinagepore - - | - - - - - | 18· | Complete - | 155 | - - | - - | 155 | - - | - - | - - | - - | 155 |
| 91 | Parbuttypore - | Rungpore - - | - - - - - | 25· | Complete - | 2,026 | - - | 247 | 2,273 | - - | - - | - - | - - | 2,273 |
| 92 | Tellicherry - - | Cannanore - - | - - - - - | 10·65 | Complete. | — | — | — | — | — | — | — | — | — |
| 93 | Lahore - - | Meean Meer - - | - - - - - | ·57 | Complete - | 236 | - - | - - | 236 | - - | - - | - - | - - | 236 |
| 94 | Bombay - - | Malabar Point - | - - - - - | 2·5 | Complete - | 103 | - - | - - | 103 | - - | - - | - - | - - | 103 |
| 95 | Bombay - - | Byculla - - | Exclusive of 2·5 miles of one wire, carried on supports of the line from Bombay to Dadur. | ·25 | Complete - | 43 | - - | —1 | 42 | - - | - - | - - | - - | 42 |
| 96 | Bombay - - | Lighthouse and Observatory to Time Ball. | - - - - - | 3· | Complete - | 529 | - - | - - | 529 | - - | - - | - - | - - | 529 |
| 97 | Parell - - - | Government House | - - - - - | 1·5 | Complete - | 145 | - - | - - | 145 | - - | - - | - - | - - | 145 |
| 98 | Church Gate-street Railway Station, | Colaba Railway Station. | - - - - - | 1·25 | Complete - | 265 | - - | —8 | 257 | - - | - - | - - | - - | 257 |
| 99 | Nassick Road - | Nassick Office - | - - - - - | 4·5 | Complete - | 125 | - - | - - | 125 | - - | - - | - - | - - | 125 |
| 100 | Calcutta Signal Office. | Bengal Secretariat | Does not include line Calcutta office to Lower Circular Road Junction, which is part of Nos. 1 and 26. | 1·05 | Complete - | 253 | - - | - - | 253 | - - | - - | - - | - - | 253 |
| 101 | Calcutta Signal Office. | Time Ball in Fort William through Surveyor General's Office. | Does not include line Calcutta office to Park-street Junction, which is part of Nos. 1 and 26. | 1·93 | Complete - | 143 | - - | - - | 143 | - - | - - | - - | - - | 143 |
| 102 | Calcutta Signal Office. | Belvedere - - | Does not include line Calcutta office to Dhullundha, which is part of Nos. 1 and 26. | ·58 | Complete - | 122 | - - | - - | 122 | - - | - - | - - | - - | 122 |
| 103 | Bellary - - | Railway Telegraph Office. | - - - - - | ·025 | Complete - | 27 | - | - - | 27 | - - | - - | - - | - - | 27 |
| 104 | Bellary Office - | European Barracks, Bellary. | - - - - - | ·068 | Complete - | - - | - - | 36 | 36 | - - | - - | - - | - - | 36 |
| 105 | Bangalore - - | Railway Station - | - - - - - | ·85 | Complete - | 58 | - - | - - | 58 | - - | - - | - - | - - | 58 |
| 106 | South Indian Railway Station, Egmore. | Junction with Government wire. | - - - - - | 2· | Complete - | - - | - - | 22 | 22 | - - | - - | - - | - - | 22 |
| 107 | Madras - - | Observatory - | 2·5 miles of wire carried on supports of line, Madras to Ceylon. | ·91 | Complete. | — | — | — | — | — | — | — | — | — |
| 108 | Madras Sydapett - | Guindy Government House. | Wire (seven miles) carried on supports of line, Madras to Ceylon. | 1·2 | Complete - | 112 | - - | - - | 112 | - - | - - | - - | - - | 112 |
| 109 | Madras - - | Government Office, Fort St. George. | - - - - - | ·6 | Complete. | — | — | — | — | — | — | — | — | — |
| 110 | Madras Office - | Master Attendant's Office. | One mile of single wire carried on supports of the Section Madras to Nellore. | ·55 | Complete - | —57 | - - | - - | —57 | - - | - - | - - | - - | —57 |
| | | | Carried forward - - - | 17,507·7572 | - - | 2,036,382 | —2,253 | 82,922 | 2,117,051 | 263,005 | - - | 11,604 | 274,609 | 2,391,660 |

No. 93.—Statement showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India* to Close of 1877-78—*continued*.

| Number of Lines. | LINES. From | To | Sections included as alternative Lines between the Two Places, or excluded because shown as Parts of other Lines. | Number of Miles. | Complete or Incomplete on 31st March 1878. | Total Cost of Lines to End of 1876-77. | Add or Deduct Corrections. | Capital Outlay of 1877-78. | Total Cost of Lines to End of 1877-78. | BUILDINGS. Total Cost of Buildings to End of 1876-77. | Add or Deduct Corrections. | Capital Outlay of 1877-78. | Total Cost of Buildings to End of 1877-78. | Total of Lines and Buildings to End of 1877-78. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| | | | Brought forward - - - | 17,507·7572 | - - | 2,036,382 | −2,253 | 82,922 | 2,117,051 | 263,005 | - - | 11,604 | 274,609 | 2,391,660 |
| | | | Local Lines—*continued*. | | | | | | | | | | | |
| 111 | Calicut - - | Beypore - - | Wire (nine miles) carried on supports of the Section Calicut to Cochin. | - - | Complete - | 163 | - - | - - | 163 | - - | - - | - - | - - | 163 |
| 112 | Colombo - - | Railway Station - | (*See* Ceylon Account). | — | — | — | — | — | — | — | — | — | — | — |
| 113 | Lucknow - - | Byramghat - - | Does not include line Lucknow to Nowabgunge, which is part of No. 20. | 21·33 | Complete - | 1,225 | - - | 1 | 1,226 | - - | - - | - - | - - | 1,226 |
| 114 | Lucknow Railway Station. | Railway Agent's Office. | - - - - - - | ·73 | Complete. | — | — | — | — | — | — | — | — | — |
| 115 | Lucknow Telegraph Office. | Cantonment Branch | - - - - - - | 1·7 | Complete - | 24 | - - | - - | 24 | - - | - - | - - | - - | 24 |
| 116 | Rajghat - - | Nurora - - | - - - - - - | 5· | Complete. | — | — | — | — | — | — | — | — | — |
| 117 | Secunderabad Junction. | Secretariat at Bolaram. | - - - - - - | 7·1 | Complete - | 257 | - - | —69 | 188 | 1 | - - | - - | 1 | 189 |
| 118 | Meerut - - | Railway Station - | One mile of wire on supports of Sind, Punjab, and Delhi Railway. | — | — | — | — | — | — | — | — | — | — | — |
| 119 | Umballa - - | Railway Station - | - - - - - - | ·4 | Complete - | 2 | - - | - - | 2 | - - | - - | - - | - - | 2 |
| 120 | Jullunder - - | Railway Station - | - - - - - - | 1·6 | Complete. | — | — | — | — | — | — | — | — | — |
| 121 | Benares Cantonment. | City - - - | - - - - - - | 1·88 | Complete - | 167 | - - | - - | 167 | - - | - - | - - | - - | 167 |
| 122 | Bhagulpore - - | Railway Telegraph Office. | - - - - - - | ·2 | Complete. | — | — | — | — | — | — | — | — | — |
| 123 | Allahabad - - | Kattra - - | - - - - - - | 2·31 | Complete - | - - | - - | 190 | 190 | - - | - - | - - | - - | 190 |
| 124 | Allahabad - - | City - - - | - - - - - - | ·58 | Complete - | 70 | - - | 32 | 102 | - - | - - | - - | - - | 102 |
| 125 | Allahabad Office - | Railway Station - | - - - - - - | ·27 | Complete - | 25 | - - | - - | 25 | - - | - - | - - | - - | 25 |
| 126 | Bombay - - | Great Indian Peninsular Railway, Agent's Office. | Wire carried on supports of Section Bombay to Lighthouse. | - - | Complete. | — | — | — | — | — | — | — | — | — |
| 127 | Parell Road - | Peninsular and Oriental Dockyard, Mazagon. | - - - - - - | 1·5 | Complete - | 177 | - - | —30 | 147 | - - | - - | - - | - - | 147 |
| 128 | David Sassoon and Graham & Co., Fort Bombay. | Sassoon Dock, Colaba. | - - - - - - | ·6 | Complete - | 119 | - - | 134 | 253 | - - | - - | - - | - - | 253 |
| 129 | Messrs. Nicol and Co.'s Elphinstone Circle. | Metal Mart, Byculla. | - - - - - - | ·6 | Complete - | 50 | - - | 73 | 123 | - - | - - | - - | - - | 123 |
| 130 | Railway Junction - | Mhow Government Telegraph Office. | - - - - - - | 1· | Complete. | — | — | — | — | — | — | — | — | — |
| 131 | Lahore Telegraph Office. | Punjab Northern State Railway Telegraph Office. | - - - - - - | ·13 | Complete - | 407 | - - | - - | 407 | - - | - - | - - | - - | 407 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 132 | Lahore Telegraph Office. | Sind, Punjab, and Delhi Railway Telegraph Office. | - - - - - | ·15 | Complete - | 470 | - - | - - | 470 | - - | - - | - - | - - | 470 |
| 133 | Lahore Branch lines from Main Police. | Government and Police Offices. | - - - - - | 4·068 | Complete - | —357 | - - | - - | —357 | - - | - - | - - | - - | —357 |
| 134 | Kaumpore - - | Chowbalta - - | - - - - - | 2·69 | — | — | — | — | — | — | — | — | — | — |
| 135 | Delhi - - - | East India Railway Station. | - - - - - | ·1 | Complete. | — | — | — | — | — | — | — | — | — |
| 136 | Delhi Office - | Junction East India and Rajpootana State Railway. | - - - - - | ·95 | Complete. | — | — | — | — | — | — | — | — | — |
| 137 | Umritsur Office - | Railway Station - | Wire carried on railway posts and insulators. | - - | Complete - | 35 | - - | - - | 35 | - - | - - | - - | - - | 35 |
| 138 | Sambhur Junction | Sambhur - - | - - - - - | 4·25 | Complete - | 175 | - - | - - | 175 | - - | - - | - - | - - | 175 |
| 139 | Agra - - - | Rajpootana State Railway. | - - - - - | ·25 | Complete. | — | — | — | — | — | — | — | — | — |
| 140 | Barrh - - - | Newadi Ghat - | - - - - - | 3· | Complete. | — | — | — | — | — | — | — | — | — |
| 141 | Bazidpore - - | Champta Ghat - | - - - - - | 3·5 | Complete. | — | — | — | — | — | — | — | — | — |
| 142 | Khundwa Telegraph Office. | Railway Station - | - - - - - | ·125 | Complete - | 10 | - - | —76 | —66 | - - | - - | - - | - - | —66 |
| 143 | Indore Telegraph Office. | Railway Station - | - - - - - | 2· | Complete - | 132 | - - | —10 | 122 | - - | - - | - - | - - | 122 |
| | Gwaloo - - | Katkot Quarries - | Dismantled in May 1877 - - - | - - | - - | 102 | - - | —102 | — | — | — | — | — | — |
| 144 | Rutlam Telegraph Office. | Railway Station - | - - - - - | 1· | Complete. | — | — | — | — | — | — | — | — | — |
| 145 | Calcutta Central Police Station. | Wellington-square | - - - - - | 1· | Complete - | - - | - - | 86 | 86 | - - | - - | - - | - - | 86 |
| 146 | Chitpore - - | Eastern Bengal Railway. | - - - - - | 1·875 | Complete - | 120 | - - | - - | 120 | - - | - - | - - | - - | 120 |
| 147 | Delhi Police Lines | - - - | - - - - - | 5·5 | Complete - | 352 | - - | 3 | 355 | - - | - - | - - | - - | 355 |
| | Poona - - - | Railway Station - | Wire (one mile) carried on supports of the Section Kirkee to Poona. | - - | Complete - | 12 | - - | - - | 12 | - - | - - | - - | - - | 12 |
| | Madras - - | Central Railway Station. | Wire (one mile) carried on supports of Section Madras to Pondicherry. | - - | Complete - | 28 | - - | - - | 28 | - - | - - | - - | - - | 28 |
| | Sahibgunge Office | Railway Station - | - - - - - | - - | Complete - | 9 | - - | - - | 9 | - - | - - | - - | - - | 9 |
| | Jubbulpore Office - | Railway Station - | - - - - - | - - | Complete - | 12 | - - | - - | 12 | - - | - - | - - | - - | 12 |
| | Town Offices - | Rice Mills, Rangoon | - - - - - | - - | Complete - | 202 | - - | 427 | 629 | - - | - - | - - | - - | 629 |
| | Salem - - - | Erode - - - | - - - - - | - - | Complete - | 367 | - - | 63 | 430 | - - | - - | - - | - - | 430 |
| | Surat Government Telegraph Office. | Railway Station - | - - - - - | - - | Complete - | 18 | - - | 1 | 19 | - - | - - | - - | - - | 19 |
| | Broach Government Telegraph Office. | Railway Station - | - - - - - | - - | Complete - | 19 | - - | - - | 19 | - - | - - | - - | - - | 19 |
| | Coimbatore - - | Annamallay Hills | Temporary line put up for H. R. H. the Prince of Wales, since dismantled. | - - | Complete - | 176 | - - | - - | 176 | - - | - - | - - | - - | 176 |
| 148 | Old Tramway Line from Custom House. | Sealdah - - | - - - - - | 2· | — | — | — | — | — | — | — | — | — | — |
| 149 | Oojein - - | Railway Station - | - - - - - | 2· | — | — | — | — | — | — | — | — | — | — |
| | Agra Station Lines, including the extension of Rajpootana State Railway Wire. | East Indian Railway Station. | - - - - - | - - | - - | - - | - - | 1,108 | 1,108 | - - | - - | - - | - - | 1,108 |
| | Porodhur - - | Ganges - - | - - - - - | - - | Incomplete | - - | - - | 1,384 | 1,384 | - - | - - | - - | - - | 1,384 |
| | Rangoon Central Jail. | Native Infantry Main Guards. | - - - - - | 1·23 | Complete - | - - | - - | 113 | 113 | - - | - - | - - | - - | 113 |
| | | | Carried forward - - - | 17,590·3752 | - - | 2,040,950 | —2,253 | 86,250 | 2,124,947 | 263,006 | - - | 11,604 | 274,610 | 2,399,557 |

No. 93.—Statement showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India* to Close of 1877-78—*continued*.

| Number of Lines. | LINES. From | To | Sections included as Alternative Lines between the Two Places, or excluded because shown as Parts of other Lines. | Number of Miles. | Complete or Incomplete on 31st March 1878. | Total Cost of Lines to End of 1876-77. | Add or Deduct Corrections. | Capital Outlay of 1877-78. | Total Cost of Lines to End of 1877-78. | BUILDINGS. Total Cost of Buildings to End of 1876-77. | Add or Deduct Corrections. | Capital Outlay of 1877-78. | Total Cost of Buildings to End of 1877-78. | Total of Lines and Buildings to End of 1877-78. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| | | | Brought forward - - - | 17,590·3752 | - - | 2,040,950 | —2,253 | 86,250 | 2,124,947 | 263,006 | - - | 11,604 | 274,610 | 2,399,557 |
| | | | LOCAL LINES—*continued*. | | | | | | | | | | | |
| 150 | Indore Railway Station. | City Branch - | - - - - - | 1· | Complete. | — | — | — | — | — | — | — | — | — |
| 151 | Nagpore Government Telegraph Office. | Railway Station - | - - - - - | ·25 | Complete - | - - | - - | 22 | 22 | - - | - - | - - | - - | 22 |
| 152 | Bhosawul Telegraph Office. | Railway Station - | - - - - - | ·35 | Complete - | - - | - - | 32 | 32 | - - | - - | - - | - - | 32 |
| 153 | Rangoon Government Office. | Phayre-street Railway Station. | - - - - - | ·02 | Complete. | — | — | — | — | — | — | — | — | — |
| 154 | Pharne-street Station. | Duneedaw Station | - - - - - | ·62 | — | — | — | — | — | — | — | — | — | — |
| 155 | Leading in Wire from Main Line. | Railway Station in Rangoon. | - - - - - | ·52 | — | — | — | — | — | — | — | — | — | — |
| | PRIVATE LINES IN RANGOON, VIZ.: | | | | | | | | | | | | | |
| 156 | Bullock Brothers' Town Office in Rangoon. | Rice Mills in Upper Poozundoung - | - - - - - - - | | Complete - | - - | - - | 173 | 173 | - - | - - | - - | - - | 173 |
| | Bullock Brothers' Office. | Kemendine Mill - | - - - - - - - | | Complete - | - - | - - | 154 | 154 | - - | - - | - - | - - | 154 |
| | Buchanan and Co.'s Office. | Daneedaw Mill, and thence to their Poozoondoung Mill in Rangoon - - | - - - - - - - | | Complete - | - - | - - | 207 | 207 | - - | - - | - - | - - | 207 |
| | Mohr Brothers' Town Office. | Rice Mills on the Donboung side of the Poozoondoung Creek - | - - - - - - - | 7·63 | Complete - | - - | - - | 184 | 184 | - - | - - | - - | - - | 184 |
| | Finlay Fleming and Co.'s Line. | - - - | - - - - - - - | | Complete - | | | | | | | | | |
| | Strang Steel and Co.'s Line. | - - - | - - - - - - - | | Complete - | | | | | | | | | |
| | Stohman and Co.'s Line. | - - - | - - - - - - - | | Complete - | - - | - - | 615 | 615 | - - | - - | - - | - - | 615 |
| | Gerta Christian and Co.'s Line. | - - - | - - - - - - - | | Complete - | | | | | | | | | |
| | Rowett and Co.'s Line. | - - - | - - - - - - - | | Complete - | | | | | | | | | |
| | Todd Findlay and Co.'s Line. | - - - | - - - - - - - | | Complete. | — | — | — | — | — | — | — | — | — |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Umritsur | Dalhousie | | | Incomplete | | | 6,152 | 6,152 | | | | | 6,152 |
| Agra Junction, East Indian Railway. | East Indian Railway Goods Shed, Agra. | | | | | | 5 | 5 | | | | | 5 |
| Cashmere Gate, Delhi. | District Police Superintendent's House, Delhi. | | | Incomplete | | | 68 | 68 | | | | | 68 |
| Lines in Cashmere | | | | Incomplete | | | 14 | 14 | | | | | 14 |
| Dhurmsala | Dalhousie | | | Incomplete | | | 1 | 1 | | | | | 1 |
| Engineer-in-Chief's Office, Amednugger. | Railway Station | | | | | | —2 | —2 | | | | | —2 |
| Coimbatore | Mettapollium | | | Incomplete | 217 | | 73 | 290 | | | | | 290 |
| Jubbulpore Government Telegraph Office. | Railway Station | | | Incomplete | 1 | | | 1 | | | | | 1 |
| M'Leod Station | Kurrachee Office | | | Incomplete | 72 | | 1 | 73 | | | | | 73 |
| Ordnance Department Lines, Madras. | | | | Incomplete | 1 | | 44 | 45 | | | | | 45 |
| Departmental Offices and Subdivisions. | | | | | 278 | —278 | — | — | — | — | — | — | — |
| Railway Charges to be written back. | | | | | 1 | —1 | — | — | — | — | — | — | — |
| Mettale Office in Ceylon written off. | | | | | —47 | 47 | — | — | — | — | — | — | — |
| *Workshop and Press Capital:* | | MISCELLANEOUS. | | | | | | | | | | | |
| Materials | | | | | 9,415 | | 449 | 9,864 | | | | | 9,864 |
| Machinery and Plant | | | | | 9,070 | | 862 | 9,932 | | | | | 9,932 |
| Buildings | | | | | | | | | 10,953 | | 2,072 | 13,025 | 13,025 |
| Storehouses at Calcutta, Madras, and Bombay. | | | | | 30 | | | 30 | 44,534 | | 6 | 44,540 | 44,570 |
| Quarters for Officers | | | | | | | | | 1,043 | | | 1,043 | 1,043 |
| First equipment of Lines | | | | | 134 | 128 | | 262 | | | | | 262 |
| First equipment of Offices | | | | | 12,137 | 2,357 | 2,000 | 16,494 | | | | | 16,494 |
| *Stores:* | | | | | | | | | | | | | |
| Stock, including Stores from Lines, London Stores not yet received, &c. | | | | | 239,607 | | —11,726 | 227,881 | | | | | 227,881 |
| Manufacture — Works not outturned, and Workshop Suspense and Renewals. | | | | | 16,896 | | —7,313 | 9,583 | | | | | 9,583 |
| | | TOTAL CAPITAL EXISTING | 17,601·6652 | | 2,328,762 | | 78,265 | 2,407,027 | 319,536 | | 13,682 | 333,218 | 2,740,245 |
| Add—Sale Proceeds of Unserviceable Stores deducted from above | | | | | 3,648 | | | 3,648 | | | | | 3,648 |
| Add—Lines, Buildings, and Stores abandoned | | | | | 549,631 | | —161 | 549,470 | 3,353 | | | 3,353 | 552,823 |
| Add—Balances of Suspense Heads, "Advances," "Sales," "Purchases," and "Contracts." | | | | | 9,933 | | —1,641 | 8,292 | | | | | 8,292 |
| | | GRAND TOTAL, INDIA | 17,601·6652 | | 2,891,974 | | 76,463 | 2,968,437 | 322,889 | | 13,682 | 336,571 | 3,305,008 |

No. 93.—Statement showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India*, to Close of 1877-78—*continued*.

| Number of Lines. | LINES. From | To | Sections included as alternative Lines between the Two Places, or excluded because shown as Parts of other Lines. | Number of Miles. | Complete or Incomplete on 31st March 1878. | Total Cost of Lines to End of 1876-77. | Add or Deduct Corrections. | Capital Outlay of 1877-78. | Total Cost of Lines to End of 1877-78. | BUILDINGS. Total Cost of Buildings to End of 1876-77. | Add or Deduct Corrections. | Capital Outlay of 1877-78. | Total Cost of Buildings to End of 1877-78. | Total of Lines and Buildings to End of 1877-78. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | CEYLON. | | | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 11 | Ceylon Coast (Talla Manaar). | Galle | | 320·84 | Complete | 14,030 | | —108 | 13,922 | | | | | 13,922 |
| 57 | Manaar | Jaffna | | 67·09 | Complete | 4,223 | | | 4,223 | | | | | 4,223 |
| 58 | Dambulla | Trincomalee | | 69·5 | Complete | 2,455 | | | 2,455 | | | | | 2,455 |
| 59 | Kandy | Badulla and Batticaloa | | 150·42 | Complete | 8,042 | | —211 | 7,831 | | | | | 7,831 |
| 112 | Colombo | Railway Station | Wire (one mile) carried on supports of Section Peradineya Junction to Colombo. | | | 50 | | | 50 | | | | | 50 |
| | First equipment of Offices | | | | | 22 | | | 22 | | | | | 22 |
| | First equipment of Lines | | | | | 2,594 | | | 2,594 | | | | | 2,594 |
| | Constructing Line for opening Mettale Office. | | | | | 15 | | | 15 | | | | | 15 |
| | Departmental Lines and Offices | | | | | 48 | | —47 | 1 | | | | | 1 |
| | | | Total Capital Existing | 607·85 | | 31,479 | | —366 | 31,113 | | | | | 31,113 |
| | | | Add—Sale Proceeds of Unserviceable Stores | | | 20 | | | 20 | | | | | 20 |
| | | | GRAND TOTAL | 607·85 | | 31,499 | | —366 | 31,133 | | | | | 31,133 |
| | | | Deduct—Cost of Ceylon Telegraphs not paid from Indian Revenues | | | | | | | | | | | 24,355 |
| | | | Net Total £. | 607·85 | | | | | | | | | | 6,778 |

No. 94 —ACCOUNT showing the Amount of Debt incurred and transferred for Productive Public Works, and the Amount applied to the Construction of those Works, during the Year ended 31st March 1878, and the Balance.

| | | £. | | £. |
|---|---|---|---|---|
| Balance unapplied, 1st April 1877 | | — | Applied to Construction of Works during 1877-78 | 4,791,052 |
| Debt incurred during 1877-78:— | £. | | | |
| In India | 3,505,681 | | | |
| Debt transferred for Productive Public Works in the Account for the year 1877-78 | 1,285,371 | | | |
| | | 4,791,052 | Balance unapplied on 31st March 1878 | — |
| | £. | 4,791,052 | £. | 4,791,052 |

No. 95.—ACCOUNT showing AMOUNT of BILLS Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding, during the Year ended 31st March 1878.

| | Amount of Bills Outstanding on 1st April 1877. | | Amount of Bills Drawn on India. | | Amount of Bills Discharged in India. | | Amount of Bills Outstanding on 31st March 1878. | |
|---|---|---|---|---|---|---|---|---|
| | £. | *Rs.* | £. | *Rs.* | £. | *Rs.* | £. | *Rs.* |
| IN CALCUTTA | 211,675 | 24,24,939 | 7,275,373 | 8,39,70,655 | 6,420,772 | 7,40,26,594 | 1,066,276 | 1,23,69,000 |
| IN MADRAS | 1,805 | 20,000 | 95,608 | 11,07,845 | 90,613 | 10,49,845 | 6,800 | 78,000 |
| IN BOMBAY | 112,884 | 13,13,000 | 2,763,474 | 3,19,06,500 | 2,439,372 | 2,81,51,500 | 436,986 | 50,68,000 |
| TOTAL | 326,364 | 37,57,939 | 10,134,455 | * 11,69,85,000 | 8,950,757 | 10,32,27,939 | 1,510,062 | 1,75,15,000 |

| | *Rs.* |
|---|---|
| * Amount of Bills drawn | 11,69,85,000 |
| Amount of Bills drawn if issued at 2*s.* the Rupee | 10,13,44,550 |
| Difference shown as Loss by Exchange (included in Account, No. 29) | 1,56,40,450 |

| | *s.* | *d.* |
|---|---|---|
| The average rate of Exchange on Bills drawn during the year was | 1 | 8·79 |

Calcutta,
28 February 1879.

India Office,
13 May 1879.

*W. Waterfield,*
Officiating Comptroller General.
*Thos. W. Keith,*
Accountant General.

EAST INDIA (FINANCE AND REVENUE ACCOUNTS).

# FINANCE AND REVENUE ACCOUNTS

OF

# THE GOVERNMENT OF INDIA,

FOR THE

# Year 1877/78;

AND

# ESTIMATE OF REVENUE AND EXPENDITURE

FOR 1878/79;

WITH A COMPARISON OF THE TWO YEARS.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

India Office,
13 May 1879.

EDWARD STANHOPE,
Under Secretary of State.

## PART II.

*Ordered, by* The House of Commons, *to be Printed.*
14 *May* 1879.

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# PART II.

## ESTIMATE

OF

## REVENUE AND EXPENDITURE,

1878-79.

## No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE and

| REVENUE. | 1877–78. | ESTIMATE, 1878–79. |
|---|---|---|
| | £. | £. |
| Land Revenue | 19,869,667* | 22,077,000 |
| Tributes and Contributions | 675,120 | 709,000 |
| Forest | 664,102 | 593,995 |
| Excise on Spirits and Drugs | 2,457,075 | 2,592,000 |
| Assessed Taxes | 86,110 | 869,000 |
| Provincial Rates | 238,504 | 2,680,000 |
| Customs | 2,622,296 | 2,440,000 |
| Salt | 6,460,082 | 6,900,000 |
| Opium | 9,182,722 | 9,347,000 |
| Stamps | 2,993,483 | 3,071,000 |
| Mint | 443,859 | 171,952 |
| Post Office | 847,694 | 910,000 |
| Telegraph | 358,430 | 378,467 |
| Minor Departments | 74,615* | 61,426 |
| Law and Justice | 813,221 | 874,000 |
| Police | 83,717 | 213,000 |
| Marine | 231,538 | 233,000 |
| Education | 108,994 | 145,000 |
| Medical | 36,229* | 53,228 |
| Stationery and Printing | 33,289* | 48,000 |
| Interest | 528,288 | 613,434 |
| Receipts in aid of Superannuation, Retired, and Compassionate Allowances | 597,181 | 682,628 |
| Miscellaneous | 269,598* | 363,399 |
| Public Works Ordinary | 357,705 | 516,081 |
| Irrigation and Navigation | 13,834 | 163,500 |
| State Railways † | - - - | 10,000 |
| Provincial and Local Deficits | 160,925 | 54,000 |
| Army | 869,981 | 925,278 |
| Gain by Exchange on Transactions with London | 561,238 | 423,000 |
| TOTAL £. | 51,639,497* | 58,118,388 |
| Revenue from Productive Public Works: | | |
| Land Revenue | 156,369* | 164,000 |
| Irrigation and Navigation | 502,981 | 578,552 |
| Guaranteed Railways | 6,129,765 | 4,862,000 |
| State Railways | 548,528 | 950,000 |
| Madras Irrigation and Canal Company (Net Traffic Receipts, &c.) | —7,839 | 15,000 |
| TOTAL £. | 7,329,804* | 6,569,552 |
| GRAND TOTAL, REVENUE £. | 58,969,301 | 64,687,940 |

* The reason that these figures do not correspond with those contained in the Finance and Revenue Accounts for 1877–78, Part I., is that the new arrangement of these items, which has been adopted in 1878–79, has been applied in the above Account to the year 1877–78, for purposes of comparison.

† £. 9,364, receipts on account of Mathura and Hatras State Railway, are included in Local Fund Accounts of 1877–78.

## EXPENDITURE, for 1878-79, compared with the RESULTS of 1877-78.

| EXPENDITURE. | 1877-78. | ESTIMATE, 1878-79. |
|---|---|---|
| | £. | £. |
| Refunds and Drawbacks | 304,292 | 357,000 |
| Payments in Realisation of Revenue: | | |
| Land Revenue | 2,531,325 | 2,954,694 |
| Forest | 421,667 | 474,028 |
| Excise on Spirits and Drugs | 99,039 | 91,000 |
| Assessed Taxes | 4,631 | 34,000 |
| Provincial Rates | 1,027 | 43,000 |
| Customs | 202,815 | 202,000 |
| Salt | 539,858 | 419,000 |
| Opium | 2,661,266 | 1,762,938 |
| Stamps | 102,673 | 114,946 |
| Mint | 132,083 | 102,084 |
| Post Office | 905,821 | 1,008,856 |
| Telegraph | 461,146 | 455,133 |
| Allowances and Assignments under Treaties and Engagements | 1,646,093 | 1,832,965 |
| TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection and Cost of Salt and Opium £. | 10,013,736 | 9,851,644 |
| Interest on Permanent and Floating Debt | 4,672,450 | 4,594,512 |
| Interest on Service Funds and other Obligations | 355,868 | 375,976 |
| Administration | 1,473,764 | 1,481,775 |
| Minor Departments | 331,604 | 362,560 |
| Law and Justice | 3,319,673 | 3,398,494 |
| Police | 2,158,237 | 2,425,000 |
| Marine | 542,200 | 581,289 |
| Education | 738,020 | 985,754 |
| Ecclesiastical | 158,039 | 157,438 |
| Medical | 611,819 | 670,208 |
| Stationery and Printing | 425,644 | 499,024 |
| Political Agencies | 468,975 | 479,635 |
| Civil Furlough and Absentee Allowances | 237,362 | 231,878 |
| Superannuation, Retired and Compassionate Allowances | 1,858,686 | 1,970,574 |
| Miscellaneous | 219,534 | 294,048 |
| Famine Relief | 5,345,775 | 555,597 |
| Public Works Ordinary | 2,884,872* | 4,672,728 |
| Irrigation and Navigation | 725,013* | 487,800 |
| State Railways | 66,389* | 261,000 |
| Provincial and Local Surpluses | 247,034 | 300,000 |
| Army | 16,639,761 | 16,948,190 |
| Loss by Exchange on Transactions with London | 1,653,377 | 3,400,000 |
| TOTAL EXPENDITURE, ORDINARY £. | 55,147,832 | 54,985,124 |
| Expenditure on Productive Public Works (Working Expenses and Interest): | | |
| Interest on Debt for Productive Public Works | 1,067,940 | 1,413,000 |
| Irrigation and Navigation | 370,847 | 383,128 |
| Guaranteed Railways | 5,454,680 | 5,634,076 |
| State Railways | 420,754 | 771,000 |
| Madras Irrigation and Canal Company (Interest, &c.) | 50,335 | 49,983 |
| TOTAL £. | 7,364,556 | 8,251,187 |
| GRAND TOTAL £. | 62,512,388 | 63,236,311 |
| PRODUCTIVE PUBLIC WORKS CAPITAL EXPENDITURE £. | 4,791,052 | 4,539,369 |

| GUARANTEED RAILWAYS. | 1877-78. | Estimate, 1878-79. |
|---|---|---|
| | £. | £. |
| Receipts: | | |
| Net Traffic Receipts | 6,129,765 | 4,862,000 |
| Charges: | | |
| Guaranteed Interest | 4,655,285 | 4,704,076 |
| Surplus Profits paid to Railway Companies | 732,975 | 858,200 |
| Supervision, and Cost of Land | 66,420 | 71,800 |
| | 5,454,680 | 5,634,076 |
| Excess or Deficiency of Traffic Receipts | 675,085 | *—772,076* |

| ESTIMATE, 1878-79. | £. |
|---|---|
| Income | 64,687,940 |
| Ordinary Expenditure | 63,236,311 |
| Excess of Ordinary Income over Expenditure | 1,451,629 |

## No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, and Local) in

| REVENUE. | INDIA (General and Political). | | CENTRAL PROVINCES. | | BRITISH BURMAH. | | ASSAM. | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1877-78. | 1878-79. | 1877-78. | 1878-79. | 1877-78. | 1878-79. | 1877-78. | 1878-79. | |
| | £. | £. | £. | £. | £. | £. | £. | £. | |
| Land Revenue | 82,088 | 74,800 | 601,955 | 607,300 | 785,648 | 850,000 | 362,972 | 377,600 | 1 |
| Tributes and Contributions | 208,350 | 233,800 | 13,789 | 13,600 | - - | - - | - - | - - | 2 |
| Forest | 10,645 | 5,500 | 68,391 | 81,500 | 160,308 | 109,400 | 13,433 | 15,500 | 3 |
| Excise on Spirits and Drugs | 19,432 | 21,000 | 147,240 | 159,000 | 176,078 | 186,000 | 162,566 | 190,000 | 4 |
| Assessed Taxes | 33 | - - | - - | 27,800 | - - | - - | - - | - - | 5 |
| Provincial Rates | - - | 2,800 | - - | 48,300 | - - | 28,000 | - - | * 3,500 | 6 |
| Customs | 134,945 | 5,500 | - - | - - | 421,059 | 480,000 | - - | - - | 7 |
| Salt | 1,484,254 | 1,558,500 | - - | - - | 11,767 | 11,500 | - - | - - | 8 |
| Opium | - - | - - | - - | - - | - - | - - | - - | - - | 9 |
| Stamps | 23,472 | 25,200 | 103,518 | 102,900 | 70,220 | 82,000 | 55,709 | 58,400 | 10 |
| Mint | 197,614 | 56,900 | - - | - - | - - | - - | - - | - - | 11 |
| Post Office | 98,488 | 909,600 | 21,391 | - - | 17,338 | - - | 13,379 | - - | 12 |
| Telegraph | 352,281 | 355,400 | - - | - - | - - | - - | - - | - - | 13 |
| Minor Departments | - - | 400 | * 470 | 300 | * 52 | 100 | * 98 | 100 | 14 |
| Law and Justice | 29,293 | 38,100 | 51,801 | 54,000 | 46,739 | 47,900 | 14,741 | 16,500 | 15 |
| Police | 46 | 1,100 | 4,216 | 18,200 | 18,470 | 16,800 | 524 | 6,000 | 16 |
| Marine | 407 | 800 | - - | - - | 10,140 | 10,500 | - - | - - | 17 |
| Education | 965 | 700 | 7,248 | 7,000 | 3,578 | 3,700 | 2,303 | 2,300 | 18 |
| Medical | * 110 | 800 | * 291 | 200 | * 983 | 3,200 | * 369 | 200 | 19 |
| Stationery and Printing | - - | 7,800 | * 172 | 1,100 | * 550 | 200 | * 151 | 200 | 20 |
| Interest | 265,221 | 265,000 | 2,997 | 2,600 | 1,001 | 1,400 | 1,660 | 600 | 21 |
| Receipts in aid of Superannuation, Retired, and Compassionate Allowances | 102,748 | 103,100 | 96 | 100 | 279 | 500 | 167 | 200 | 22 |
| Miscellaneous | * 45,403 | 41,200 | * 1,332 | 8,200 | * 19,770 | 15,300 | * 4,426 | 3,700 | 23 |
| Public Works Ordinary | * 27,719 | 28,900 | 23,735 | 28,800 | 39,789 | 10,000 | 444 | 9,300 | 24 |
| Irrigation and Navigation | * 579 | 200 | - - | - - | - - | - - | - - | - - | 25 |
| State Railways | - - | - - | - - | - - | - - | - - | - - | - - | 26 |
| Provincial and Local Deficits | - - | 2,100 | 19,347 | 36,400 | - - | - - | - - | - - | 27 |
| Army | 459,684 | 494,400 | - - | - - | - - | - - | - - | - - | 28 |
| *Gain by Exchange on Transactions with London* | 525,816 | 385,800 | 34 | - - | 502 | 700 | 1 | - - | 29 |
| TOTAL £. | 4,069,593 | 4,619,400 | 1,068,023 | 1,197,300 | 1,784,271 | 1,857,200 | 632,943 | 684,100 | 30 |
| Revenue from Productive Public Works: | | | | | | | | | |
| Land Revenue | - - | - - | - - | - - | - - | - - | - - | - - | 31 |
| Irrigation and Navigation | - - | - - | - - | - - | - - | - - | - - | - - | 32 |
| Guaranteed Railways | 6,129,765 | 4,862,000 | - - | - - | - - | - - | - - | - - | 33 |
| State Railways | 325,419 | 435,000 | 10,639 | 13,000 | 62,876 | 106,000 | - - | - - | 34 |
| Madras Irrigation and Canal Company | - - | - - | - - | - - | - - | - - | - - | - - | 35 |
| TOTAL £. | 6,455,184 | 5,297,000 | 10,639 | 13,000 | 62,876 | 106,000 | - - | - - | 36 |
| GRAND TOTAL, REVENUE £. | 10,524,777 | 9,916,400 | 1,078,662 | 1,210,300 | 1,847,147 | 1,963,200 | 632,943 | 684,100 | 37 |

* The reason that these figures do not correspond with those contained in the Finance and Revenue Accounts for 1877-78, Part I., is that the new arrangement of these items, which has been adopted in 1878-79, has been applied in the above Account to the year 1877-78, for purposes of comparison.

each of the PROVINCES of *British India* for 1878-79, compared with the RESULTS of 1877–78.

| | BENGAL. | | NORTH-WESTERN PROVINCES and OUDH. | | PUNJAB. | | MADRAS. | | BOMBAY. | | ENGLAND. | | TOTAL. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1877–78. | 1878-79. | 1877–78. | 1878–79. | 1877–78. | 1878–79. | 1877–78. | 1878–79. | 1877–78. | 1878–79. | 1877–78. | 1878–79. | 1877–78. | 1878-79. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 3,696,210 | 3,694,000 | *5,269,960 | 5,928,900 | *1,943,895 | 1,941,300 | 3,494,884 | 4,900,000 | *3,632,055 | 3,703,100 | - - | - - | *19,869,667 | 22,077,000 |
| 2 | - - | - - | - - | - - | 27,990 | 28,000 | 344,643 | 344,600 | 80,348 | 89,000 | - - | - - | 675,120 | 709,000 |
| 3 | 42,623 | 40,000 | 120,310 | 109,300 | 68,371 | 51,400 | 40,434 | 59,400 | 126,153 | 120,500 | 13,434 | 1,495 | 664,102 | 593,995 |
| 4 | 686,789 | 715,000 | 283,994 | 245,000 | 104,377 | 96,000 | 471,069 | 570,000 | 405,530 | 410,000 | - - | - - | 2,457,075 | 2,592,000 |
| 5 | 10 | 243,500 | 86,038 | 170,000 | - - | 100,000 | 14 | 79,700 | 15 | 248,000 | - - | - - | 86,110 | 869,000 |
| 6 | 210,504 | 704,300 | 28,000 | 755,800 | - - | 239,000 | - - | 680,800 | - - | 217,500 | - - | - - | 238,504 | 2,689,000 |
| 7 | 1,186,900 | 1,050,000 | - - | - - | - - | - - | 203,350 | 230,000 | 676,042 | 674,500 | - - | - - | 2,622,296 | 2,440,000 |
| 8 | 2,693,601 | 2,430,000 | - - | - - | - - | - - | 1,142,186 | 1,500,000 | 1,128,274 | 1,400,000 | - - | - - | 6,460,082 | 6,900,000 |
| 9 | 6,432,881 | 6,997,000 | - - | - - | - - | - - | - - | - - | 2,749,841 | 2,350,000 | - - | - - | 9,182,722 | 9,347,000 |
| 10 | 1,081,452 | 1,050,000 | 479,457 | 500,000 | 274,162 | 277,500 | 489,221 | 540,000 | 416,272 | 435,000 | - - | - - | 2,993,483 | 3,071,000 |
| 11 | - - | - - | - - | - - | - - | - - | 118 | - - | 246,090 | 115,000 | 37 | 52 | 443,859 | 171,952 |
| 12 | 184,814 | 400 | 115,565 | - - | 132,672 | - - | 114,597 | - - | 149,450 | - - | - - | - - | 847,694 | 910,000 |
| 13 | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 6,149 | 23,067 | 358,430 | 378,467 |
| 14 | * 12,152 | 26,800 | * 2,971 | 4,300 | * 396 | - - | * 4,073 | 2,100 | * 3,024 | 2,500 | * 51,379 | 24,826 | * 74,615 | 61,426 |
| 15 | 215,501 | 254,100 | 153,268 | 152,400 | 90,750 | 87,900 | 124,192 | 130,900 | 86,936 | 92,200 | - - | - - | 813,221 | 874,000 |
| 16 | 9,191 | 44,000 | 21,879 | 40,000 | 1,007 | 18,200 | 7,846 | 33,100 | 20,538 | 35,600 | - - | - - | 83,717 | 213,000 |
| 17 | 170,375 | 152,100 | - - | - - | - - | - - | 2,030 | 2,100 | 48,586 | 67,500 | - - | - - | 231,538 | 233,000 |
| 18 | 51,960 | 50,800 | 9,899 | 12,600 | 8,309 | 10,500 | 3,704 | 18,100 | 21,028 | 39,300 | - - | - - | 108,994 | 145,000 |
| 19 | * 15,921 | 27,600 | * 828 | 1,100 | * 1,935 | 1,900 | * 3,528 | 6,000 | * 10,241 | 10,400 | * 2,023 | 1,828 | * 36,229 | 53,228 |
| 20 | * 7,826 | 9,900 | * 8,499 | 10,600 | * 9,282 | 11,800 | * 2,724 | 2,600 | * 4,085 | 3,800 | - - | - - | * 33,289 | 48,000 |
| 21 | 83,957 | 80,300 | 11,958 | 17,700 | 2,044 | 5,000 | 28,176 | 89,400 | 107,657 | 136,000 | 23,617 | 15,434 | 528,288 | 613,434 |
| 22 | 7,110 | 7,600 | 1,293 | 1,100 | 2,528 | 2,700 | 247,559 | 258,800 | 133,290 | 205,200 | 102,111 | 103,328 | 597,181 | 682,628 |
| 23 | * 106,909 | 105,700 | * 21,093 | 43,800 | * 10,034 | 29,900 | * 27,854 | 75,900 | * 17,470 | 25,800 | * 15,307 | 13,899 | * 269,598 | 363,399 |
| 24 | 32,413 | 88,300 | 76,040 | 92,600 | * 10,592 | 54,300 | * 45,314 | 66,300 | * 84,574 | 120,800 | 17,085 | 16,781 | * 357,705 | 516,081 |
| 25 | - - | 79,100 | - - | 58,900 | * 5,053 | 7,900 | * 310 | 8,000 | * 7,892 | 9,400 | - - | - - | * 13,834 | 163,500 |
| 26 | - - | - - | † | 10,000 | - - | - - | - - | - - | - - | - - | - - | - - | - † - | 10,000 |
| 27 | - - | - - | 67,094 | 15,500 | 74,484 | - - | - - | - - | - - | - - | - - | - - | ‡ 160,925 | 54,000 |
| 28 | - - | - - | - - | - - | - - | - - | 178,778 | 190,100 | 171,554 | 193,000 | 59,965 | 47,778 | 869,981 | 925,278 |
| 29 | 3,516 | 3,000 | 862 | 800 | 775 | 500 | 9,009 | 13,000 | 20,723 | 19,200 | - - | - - | 561,238 | 423,000 |
| 30 | 16,932,615 | 17,853,500 | 6,759,008* | 8,170,400 | *2,768,656 | 2,963,800 | 6,985,613 | 9,800,900 | 10,347,668 | 10,723,300 | 291,107 | 248,488 | 51,639,497* | 58,118,388 |
| 31 | - - | - - | * 76,799 | 71,100 | * 49,279 | 58,700 | - - | - - | * 30,291 | 34,200 | - - | - - | * 156,369 | 164,000 |
| 32 | 49,477 | 84,700 | 271,920 | 276,300 | 156,122 | 192,000 | 8,664 | 11,000 | 16,033 | 14,000 | 765 | 552 | 502,981 | 578,552 |
| 33 | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 6,129,765 | 4,862,000 |
| 34 | 73,181 | 163,000 | - - | - - | 76,413 | 210,000 | - - | - - | - - | 23,000 | - - | - - | 548,528 | 950,000 |
| 35 | - - | - - | - - | - - | - - | - - | —7,839 | 15,000 | - - | - - | - - | - - | —7,839 | 15,000 |
| 36 | 122,658 | 247,700 | * 348,719 | 347,400 | * 281,814 | 460,700 | 825 | 26,000 | * 46,324 | 71,200 | 765 | 552 | *7,329,804 | 6,569,552 |
| 37 | 17,055,273 | 18,101,200 | 7,107,727 | 8,517,800 | 3,050,470 | 3,424,500 | 6,986,438 | 9,826,900 | 10,393,992 | 10,794,500 | 291,872 | 249,040 | 58,969,301 | 64,687,940 |

† £. 9,364, receipts on account of Mathura and Hatras State Railway are included in Local Fund Accounts for 1877–78.
‡ Includes 80,642 *l.*, Provincial Contributions.

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, and Local) in

| EXPENDITURE. | INDIA (General and Political). | | CENTRAL PROVINCES. | | BRITISH BURMAH. | | ASSAM. | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1877-78. | 1878-79. | 1877-78. | 1878-79. | 1877-78. | 1878-79. | 1877-78. | 1878-79. | |
| | £. | £. | £. | £. | £. | £. | £. | £. | |
| Refunds and Drawbacks | 31,386 | 26,300 | 5,622 | 6,000 | 12,407 | 15,400 | 4,861 | 4,800 | 1 |
| Payments in Realisation of Revenue: | | | | | | | | | |
| Land Revenue | 99,811 | 100,400 | 65,503 | 75,000 | 105,428 | 113,000 | 83,462 | 90,000 | 2 |
| Forest | 11,273 | 12,100 | 31,917 | 41,000 | 85,823 | 79,500 | 9,991 | 13,300 | 3 |
| Excise on Spirits and Drugs | 307 | 800 | 6,479 | 6,300 | 1,443 | 1,300 | 1,163 | 1,200 | 4 |
| Assessed Taxes | - - | - - | - - | 100 | - - | - - | - - | - - | 5 |
| Provincial Rates | - - | - - | - - | - - | - - | 1,800 | - - | - - | 6 |
| Customs | - - | - - | - - | - - | 23,087 | 24,000 | - - | - - | 7 |
| Salt | 311,338 | 161,800 | - - | - - | 442 | 300 | - - | - - | 8 |
| Opium | 196 | - - | - - | - - | - - | - - | - - | - - | 9 |
| Stamps | 686 | 600 | 1,396 | 1,500 | 1,276 | 1,600 | 1,255 | 1,300 | 10 |
| Mint | 58,095 | 50,300 | - - | - - | - - | - - | - - | - - | 11 |
| Post Office | 35,747 | 831,400 | 18,077 | 4,000 | 11,868 | 2,500 | 14,637 | 2,700 | 12 |
| Telegraph | 376,376 | 372,700 | - - | - - | - - | - - | - - | - - | 13 |
| Allowances and Assignments under Treaties and Engagements | 162,751 | 321,600 | 56,462 | 52,900 | - - | - - | 4,840 | 14,700 | 14 |
| TOTAL of the Direct Claims and Demands upon the Revenue, including Charges of Collection and Cost of Salt and Opium | 1,087,966 | 1,878,000 | 185,456 | 186,800 | 241,774 | 239,400 | 120,209 | 128,000 | 15 |
| Interest on Permanent and Floating Debt | 2,180,168 | 2,001,400 | - - | - - | - - | - - | - - | - | 16 |
| Interest on Service Funds and other Obligations | 202,043 | 216,000 | 815 | 800 | 413 | 400 | 418 | 500 | 17 |
| Administration | 437,228 | 426,100 | 42,208 | 40,500 | 35,448 | 36,900 | 18,321 | 18,000 | 18 |
| Minor Departments | 185,039 | 192,400 | 5,836 | 8,000 | 7,538 | 6,400 | 2,404 | 800 | 19 |
| Law and Justice | 152,692 | 157,100 | 112,727 | 127,000 | 127,846 | 134,500 | 61,928 | 63,900 | 20 |
| Police | 8,852 | 20,600 | 119,690 | 125,000 | 146,372 | 157,000 | 60,679 | 68,500 | 21 |
| Marine | 14,507 | 14,100 | - - | - - | 24,208 | 23,200 | - - | - - | 22 |
| Education | 9,716 | 11,300 | 39,616 | 53,000 | 22,330 | 29,500 | 16,317 | 19,300 | 23 |
| Ecclesiastical | 15,352 | 13,700 | 4,051 | 4,500 | 4,039 | 5,100 | 1,750 | 2,100 | 24 |
| Medical | 13,042 | 13,600 | 27,827 | 30,000 | 22,913 | 24,200 | 10,053 | 10,100 | 25 |
| Stationery and Printing | 56,250 | —15,800 | 5,067 | 12,000 | 8,400 | 15,000 | 2,347 | 4,800 | 26 |
| Political Agencies | 208,085 | 260,400 | 625 | 400 | 14,457 | 16,300 | 3,710 | 1,600 | 27 |
| Civil, Furlough, and Absentee Allowances | 7 | 200 | - - | - - | - - | 500 | - - | - - | 28 |
| Superannuation, Retired, and Compassionate Allowances | 98,705 | 107,200 | 16,579 | 13,900 | 8,779 | 11,900 | 4,990 | 5,000 | 29 |
| Miscellaneous | 20,175 | 45,900 | 2,885 | 4,900 | 3,748 | 7,500 | 4,911 | 5,300 | 30 |
| Famine Relief | 5,871 | 900 | - - | - - | - - | - - | - - | 100 | 31 |
| Public Works, Ordinary | 980,854* | 1,036,500 | 166,136 | 176,700 | 123,703* | 186,200 | 80,312 | 116,600 | 32 |
| Irrigation and Navigation | 13,183* | 13,000 | - - | - - | 26,854* | - - | - - | - - | 33 |
| State Railways | 656* | 59,300 | - - | - - | 4,865* | - - | - - | 3,000 | 34 |
| Provincial and Local Surpluses | - - | - - | 6,532 | - - | 59,784 | 53,100 | 3,567 | 17,700 | 35 |
| Army | 6,892,000 | 7,395,700 | - - | - - | - - | - - | - - | - - | 36 |
| Loss by Exchange on Transactions with London | 1,157,385 | 2,820,000 | 1 | - - | 778 | - - | - - | - - | 37 |
| TOTAL EXPENDITURE, ORDINARY £. | 13,739,776 | 16,667,600 | 736,051 | 783,500 | 884,249 | 947,100 | 391,916 | 465,300 | 38 |
| Expenditure on Productive Public Works (Working Expenses and Interest): | | | | | | | | | |
| Interest on Debt incurred for Productive Public Works† | 228,097 | 681,000 | 18,854 | 25,000 | 38,594 | 52,000 | - - | - - | 39 |
| Irrigation and Navigation | - - | - - | - - | - - | - - | - - | - - | - - | 40 |
| Guaranteed Railways | 752,823 | 873,000 | 94 | - - | - - | - - | - - | - - | 41 |
| State Railways | 226,287 | 281,500 | 7,043 | 12,000 | 59,994 | 95,000 | - - | - - | 42 |
| Madras Irrigation and Canal Company (Interest, &c.) | - - | - - | - - | - - | - - | - - | - - | - - | 43 |
| TOTAL | 1,207,207 | 1,835,500 | 25,991 | 37,000 | 98,588 | 147,000 | - - | - - | 44 |
| GRAND TOTAL £. | 14,946,983 | 18,503,100 | 762,042 | 820,500 | 982,837 | 1,094,100 | 391,916 | 465,300 | 45 |

* The reason that these figures do not correspond with those contained in the Finance and Revenue Accounts for 1877-78, Part I., is that the new arrangement of these items, which has been adopted in 1878-79, has been applied in the above Account to the year 1877-78 for purposes of comparison.

each of the PROVINCES of *British India* for 1878-79, compared with the RESULTS of 1877-78.

| | BENGAL. | | NORTH WESTERN PROVINCES and OUDH. | | PUNJAB. | | MADRAS. | | BOMBAY. | | ENGLAND. | | TOTAL. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1877-78. | 1878-79. | 1877-78. | 1878-79. | 1877-78. | 1878-79. | 1877-78. | 1878-79. | 1877-78. | 1878-79. | 1877-78. | 1878-79. | 1877-78. | 1878-79. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 114,969 | 127,500 | 20,457 | 24,600 | 12,008 | 15,600 | 24,807 | 34,000 | 77,775 | 102,800 | - - | - - | 304,292 | 357,000 |
| 2 | 302,946 | 306,300 | 478,225 | 676,100 | 249,821 | 257,100 | 465,354 | 682,500 | 677,408 | 652,500 | 3,367 | 1,794 | 2,531,325 | 2,954,094 |
| 3 | 26,188 | 35,400 | 72,813 | 83,400 | 51,986 | 53,800 | 38,242 | 57,600 | 86,096 | 94,100 | 7,338 | 3,828 | 421,667 | 474,028 |
| 4 | 30,583 | 29,300 | 13,991 | 11,600 | 5,763 | 5,800 | 26,449 | 23,000 | 8,159 | 11,700 | 4,702 | - - | 99,039 | 91,000 |
| 5 | - - | 23,800 | 4,631 | 700 | - - | 800 | - - | 3,600 | - - | 5,000 | - - | - - | 4,631 | 34,000 |
| 6 | 1,027 | 20,400 | - - | 800 | - - | 13,900 | - - | 1,500 | - - | 4,600 | - - | - - | 1,027 | 43,000 |
| 7 | 71,579 | 69,100 | - - | - - | - - | - - | 23,246 | 25,800 | 84,903 | 83,100 | - - | - - | 202,815 | 202,000 |
| 8 | 14,196 | 15,000 | - - | - - | - - | - - | 132,840 | 158,600 | 80,232 | 83,300 | 810 | - - | 539,858 | 419,000 |
| 9 | 2,657,159 | 1,760,000 | - - | - - | - - | - - | - - | - - | 2,149 | 2,000 | 1,762 | 938 | 2,661,266 | 1,762,938 |
| 10 | 24,773 | 24,700 | 7,694 | 6,400 | 7,429 | 7,700 | 14,577 | 14,500 | 15,127 | 15,000 | 28,460 | 41,646 | 102,673 | 114,946 |
| 11 | - - | - - | - - | - - | - - | - - | 1,953 | 1,500 | 45,801 | 40,900 | 26,234 | 9,384 | 132,083 | 102,084 |
| 12 | 232,334 | 25,800 | 111,120 | 18,700 | 141,363 | 11,400 | 95,466 | 11,500 | 148,623 | 9,500 | 96,586 | 91,356 | 905,821 | 1,008,856 |
| 13 | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 84,770 | 82,433 | 461,146 | 455,133 |
| 14 | 234,795 | 254,000 | 121,212 | 120,700 | 76,857 | 75,000 | 225,397 | 220,000 | 742,712 | 740,000 | 21,067 | 34,065 | 1,646,093 | 1,832,965 |
| 15 | 3,710,549 | 2,691,300 | 830,143 | 943,000 | 545,227 | 441,100 | 1,048,331 | 1,234,100 | 1,968,985 | 1,844,500 | 275,096 | 265,444 | 10,013,736 | 9,851,644 |
| 16 | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 2,492,282 | 2,593,112 | 4,672,450 | 4,594,512 |
| 17 | 14,214 | 14,100 | 3,363 | 3,400 | 1,177 | 1,300 | 53,625 | 58,200 | 79,084 | 80,400 | 716 | 876 | 355,868 | 375,976 |
| 18 | 156,345 | 170,500 | 144,473 | 144,100 | 116,711 | 120,000 | 127,130 | 127,500 | 180,207 | 180,000 | 215,693 | 218,175 | 1,473,764 | 1,481,775 |
| 19 | 28,130 | 32,700 | 14,895 | 26,600 | 15,232 | 13,400 | 25,726 | 30,000 | 15,925 | 25,200 | 30,879 | 27,060 | 331,604 | 362,560 |
| 20 | 876,356 | 889,200 | 561,348 | 590,100 | 320,514 | 325,600 | 523,983 | 540,000 | 581,849 | 570,000 | 430 | 1,094 | 3,319,673 | 3,398,494 |
| 21 | 418,734 | 402,400 | 368,664 | 583,700 | 258,921 | 267,800 | 344,006 | 400,000 | 432,319 | 400,000 | - - | - - | 2,158,237 | 2,425,900 |
| 22 | 216,856 | 235,900 | - - | - - | 875 | 1,000 | 8,874 | 9,000 | 125,181 | 154,500 | 151,699 | 143,589 | 542,200 | 581,289 |
| 23 | 252,409 | 252,000 | 105,446 | 164,600 | 67,063 | 107,400 | 93,289 | 147,500 | 131,443 | 200,000 | 391 | 1,154 | 738,020 | 985,754 |
| 24 | 23,220 | 23,000 | 23,607 | 24,200 | 21,713 | 21,700 | 34,781 | 33,000 | 28,098 | 28,500 | 1,428 | 1,638 | 158,039 | 157,438 |
| 25 | 172,716 | 158,900 | 89,961 | 88,500 | 54,868 | 68,600 | 99,795 | 136,500 | 120,644 | 132,600 | - - | 7,208 | 611,819 | 670,208 |
| 26 | 50,344 | 117,100 | 23,391 | 45,800 | 17,681 | 28,500 | 44,150 | 45,000 | 28,678 | 58,600 | 189,336 | 188,024 | 425,644 | 499,024 |
| 27 | 6,375 | 4,800 | 3,562 | 3,500 | 56,687 | 60,000 | 13,181 | 9,700 | 83,109 | 110,000 | 79,184 | 12,935 | 468,975 | 479,635 |
| 28 | 2,036 | 2,500 | - - | - - | - - | 100 | - - | - - | 197 | 700 | 235,122 | 227,878 | 237,362 | 231,878 |
| 29 | 79,769 | 71,200 | 78,801 | 83,600 | 39,864 | 40,000 | 138,930 | 149,600 | 136,960 | 175,600 | 1,255,309 | 1,312,574 | 1,858,686 | 1,970,574 |
| 30 | 37,397 | 31,700 | 30,860 | 23,500 | 11,863 | 35,500 | 32,738 | 82,700 | 28,349 | 30,000 | 46,608 | 27,048 | 219,534 | 294,048 |
| 31 | 402 | - - | - - | 100,000 | - - | - - | 4,363,671 | 450,000 | 965,146 | 4,000 | 10,685 | 597 | 5,345,775 | 555,597 |
| 32 | 296,177* | 879,700 | 359,384* | 550,900 | 249,188* | 360,600 | 259,086* | 627,400 | 273,390* | 639,400 | 96,642 | 98,728 | 2,884,872* | 4,672,728 |
| 33 | 51,647* | 60,000 | 43,151* | 32,700 | 45,060* | 43,500 | 273,498* | 178,400 | 271,620* | 160,200 | - - | - - | 725,013* | 487,800 |
| 34 | 11,264* | 7,600 | 3,649* | 74,800 | 12,970* | 114,200 | 27,110* | - - | 5,875* | 2,100 | - - | - - | 66,389* | 261,000 |
| 35 | 90,537 | 49,000 | - - | - - | - - | 18,100 | 26,614 | 73,400 | 60,000 | 88,700 | - - | - - | 247,034 | 300,000 |
| 36 | - - | - - | - - | - - | - - | - - | 2,993,623 | 3,009,700 | 2,472,888 | 2,554,800 | 4,281,250 | 3,987,990 | 16,639,761 | 16,948,190 |
| 37 | 8 | - - | 6 | - - | 9 | - - | 16,056 | 18,500 | 479,134 | 561,500 | - - | - - | 1,653,377 | 3,400,000 |
| 38 | 6,495,485 | 6,093,600 | 2,684,704 | 3,483,000 | 1,835,623 | 2,068,400 | 10,548,197 | 7,360,200 | 8,469,081 | 8,001,300 | 9,362,750 | 9,115,124 | 55,147,832 | 54,985,124 |
| 39 | 267,549 | 338,000 | 99,399 | 125,000 | 338,246 | 83,000 | 28,735 | 34,000 | 48,466 | 75,000 | - - | - - | 1,067,940 | 1,413,000 |
| 40 | 70,286 | 67,400 | 113,662 | 111,900 | 96,480 | 100,400 | 61,362 | 73,700 | 28,931 | 29,600 | 126 | 128 | 370,847 | 383,128 |
| 41 | 19,890 | 14,900 | 9,994 | 15,300 | 8,869 | 9,700 | 12,606 | 15,100 | 14,913 | 16,800 | 4,635,491 | 4,689,276 | 5,454,680 | 5,634,076 |
| 42 | 56,931 | 131,500 | - - | 5,000 | 70,499 | 218,000 | - - | - - | - - | 28,000 | - - | - - | 420,754 | 771,000 |
| 43 | - - | - - | - - | - - | - - | - - | 352 | - - | - - | - - | 49,983 | 49,983 | 50,335 | 49,983 |
| 44 | 414,656 | 551,800 | 223,055 | 257,200 | 514,094 | 411,100 | 103,055 | 122,800 | 92,310 | 149,400 | 4,685,600 | 4,739,387 | 7,364,556 | 8,251,187 |
| 45 | 6,910,141 | 6,645,400 | 2,907,759 | 3,740,200 | 2,349,717 | 2,479,500 | 10,651,252 | 7,483,000 | 8,561,391 | 8,150,700 | 14,048,350 | 13,854,511 | 62,512,388 | 63,230,311 |

† In the Account for 1877-78 contained in Part I., the whole of this item was shown under "India (General and Political)." In the above Account the total has been divided under the several Provinces, for purposes of comparison with 1878-79.

## No. 4.—ACCOUNT showing the LOCAL REVENUE and RECEIPTS and EXPENDITURE, for the Year ended 31st March 1878.

| LOCAL REVENUE AND RECEIPTS. | Ajmere, Coorg, Indore, &c.* | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces and Oudh. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| OPENING BALANCE - - - | 21,347 | 26,883 | 93,579 | 20,467 | 292,685 | 408,404 | 54,042 | 213,242 | 180,424 | 1,311,073 |
| Taxes, Rates, and Cesses: | | | | | | | | | | |
| On Lands - - - - - - - | 6,255 | 40,734 | 26,076 | 19,405 | 327,174 | 734,826 | 196,023 | 421,832 | 222,029 | 1,994,354 |
| On Houses - - - - - - - | 149 | 1,273 | 5,467 | - - | 17,564 | 37,015 | 2,745 | - - | - - | 64,213 |
| Assessed Taxes - - - - - - | 3,716 | 15,572 | 118 | - - | 1,093 | - - | - - | - - | - - | 20,499 |
| Miscellaneous Taxes: | | | | | | | | | | |
| Octroi - - - - - - - | 631 | - - | - - | - - | - - | 2,209 | 4,912 | - - | - - | 7,752 |
| Licenses - - - - - - - | 28,326 | - - | 3,383 | - - | 863 | 1,192 | 2,870 | - - | 1,376 | 38,010 |
| Miscellaneous - - - - - - | 2,018 | - - | - - | - - | - - | 399 | - - | 144 | 3,643 | 6,204 |
| | 41,095 | 57,579 | 35,044 | 19,405 | 346,694 | 775,641 | 206,550 | 421,976 | 227,048 | 2,131,032 |
| Gaols - - - - - - - - - | - - | - - | - - | - - | - - | - - | - - | 5,105 | 191 | 5,296 |
| Registration - - - - - - - | 111 | - - | - - | - - | - - | - - | - - | - - | - - | 111 |
| Revenue Record-room Receipts - - - | - - | - - | - - | - - | - - | 11,756 | - - | - - | - - | 11,756 |
| Police - - - - - - - - - | 1,203 | 567 | - - | 1,199 | 12,879 | 5,546 | 2,125 | 2,243 | 22 | 25,784 |
| Education - - - - - - - - | 691 | - - | - - | 530 | 3,326 | 9,916 | 2,571 | 16,950 | 21,450 | 55,434 |
| Medical - - - - - - - - | 1,290 | - - | 743 | - - | 175 | 11,706 | - - | 1,849 | 640 | 16,403 |
| Marine - - - - - - - - - | - - | - - | 55,517 | - - | 10,708 | - - | - - | 33,582 | 32,002 | 131,809 |
| | 3,295 | 567 | 56,260 | 1,729 | 27,088 | 38,924 | 4,696 | 59,729 | 54,305 | 246,593 |
| Miscellaneous Receipts: | | | | | | | | | | |
| Tolls - - - - - - - - | 2,328 | 8,258 | 3,931 | 5,322 | 50,488 | 75,390 | 45,818 | 42,903 | 28,647 | 263,085 |
| Interest - - - - - - - - | 74 | - - | - - | - - | 3,715 | 2,503 | 1,985 | 1,107 | 1,864 | 11,248 |
| Rents - - - - - - - - | 2,589 | 4,695 | 13,373 | 329 | 2,290 | 10,804 | 14,915 | 30,262 | 3,462 | 82,719 |
| Sale of Lands, Houses, &c. - - - | 77 | - - | 1,414 | - - | - - | 987 | 1,305 | 8,071 | - - | 11,854 |
| Cattle Trespass Fines - - - - | 739 | 13,790 | 2,229 | 3,130 | 32,071 | 12,902 | 10,577 | 21,987 | 16,517 | 113,942 |
| Miscellaneous Fees and Fines - - - | 5,613 | 125 | 6,027 | 39 | 21,245 | 6,512 | 701 | 16,842 | 27,639 | 84,743 |
| Contributions - - - - - - | 1,918 | 2,826 | 2,288 | 106 | 10,290 | 10,685 | 1,736 | 3,449 | 15,100 | 48,398 |
| Sundry Receipts - - - - - - | 3,138 | 8,723 | 6,547 | 1,277 | 38,842 | 166,655 | 15,482 | 92,266 | 9,194 | 342,124 |
| | 16,476 | 38,417 | 35,809 | 10,203 | 158,941 | 286,438 | 92,519 | 216,887 | 102,423 | 958,113 |
| Contributions - - - - - - - | 276 | 3,844 | 4,100 | 2,200 | 8,950 | 400 | 7 | 41,309 | 47,207 | 108,293 |
| Public Works - - - - - - - | - - | - - | - - | 2,176 | 92,147 | 11,630 | - - | 171,642 | - - | 277,595 |
| TOTAL REVENUE AND RECEIPTS - - £. | 61,142 | 100,407 | 131,213 | 35,713 | 633,820 | 1,113,033 | 303,772 | 911,543 | 430,983 | 3,721,626 |
| Debt Accounts - - - - - - - | 3,464 | 50,442 | - - | 44 | - - | 24,186 | - - | 8,259 | 3,040 | 89,435 |
| GRAND TOTAL - - - £. | 85,953 | 177,732 | 224,792 | 56,224 | 926,505 | 1,545,623 | 357,814 | 1,133,044 | 614,447 | 5,122,134 |

No. 4.—ACCOUNT showing the Local Revenue and Receipts and Expenditure, for the Year ended 31st March 1878—*continued.*

| LOCAL EXPENDITURE. | Ajmere, Coorg, Indore, &c.* | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces and Oudh. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Refunds | 24 | 1,182 | 25 | 166 | 25,910 | 37,547 | 644 | 2,257 | 3,864 | 71,619 |
| Collection of Taxes and Cesses | 309 | 5 | 1,368 | - - | - - | 2,953 | 12,053 | - - | 5,379 | 22,067 |
| Gaols | 1,357 | - - | - - | - - | - - | - - | - - | 482 | - - | 1,839 |
| Registration | 60 | - - | - - | - - | - - | - - | - - | - - | - - | 60 |
| Revenue Record-room Charges | - - | - - | - - | - - | - - | 5,942 | - - | - - | - - | 5,942 |
| Police | 12,109 | 684 | 17,323 | 1,201 | 10,754 | 246,674 | 6,831 | 1,777 | 2,250 | 299,603 |
| Education | 2,166 | 12,874 | 8,824 | 3,552 | 4,085 | 69,515 | 39,245 | 57,514 | 107,645 | 305,420 |
| Medical | 5,688 | 6,244 | 2,343 | - - | 7,983 | 16,046 | 14,037 | 33,123 | 14,495 | 99,959 |
| Marine | - - | - - | 29,514 | - - | 6,041 | - - | - - | 6,501 | 26,007 | 68,063 |
| Minor Establishments: | | | | | | | | | | |
| General management | 3,115 | 2,192 | 4,854 | 242 | 44,324 | 18,000 | 13,439 | 9,514 | 10,452 | 106,132 |
| Botanical and other public gardens | 1,033 | - - | - - | - - | 127 | 5,654 | - - | - - | 112 | 6,926 |
| Collection of tolls, rates, rents, &c. | 208 | 1,094 | 3,314 | 485 | 1,707 | 1,153 | 2,171 | 4,535 | 2,261 | 16,928 |
| Collection of cattle trespass fines | 75 | 3,649 | 161 | 771 | 11,082 | 4,107 | 2,863 | 3,845 | 5,784 | 32,337 |
| Cemeteries | 39 | - - | - - | - - | - - | 290 | - - | - - | 16 | 345 |
| District post | - - | 3,325 | 980 | 1,163 | 25,295 | 18,340 | 8,459 | - - | - - | 57,562 |
| Miscellaneous establishments | 17,203 | 15,330 | 7,258 | 475 | 18,786 | 217,902 | 20,906 | 254,335 | 22,487 | 574,682 |
| | 21,673 | 25,590 | 16,567 | 3,136 | 101,321 | 265,446 | 47,838 | 272,229 | 41,112 | 794,912 |
| Miscellaneous | 6,727 | 6,237 | 6,698 | 889 | 82,258 | 188,366 | 5,593 | 39,580 | 13,950 | 350,298 |
| Contributions | 275 | 21,006 | 6,047 | 2,300 | 3,385 | - - | 61,819 | 18,533 | - - | 113,365 |
| | 50,388 | 73,822 | 88,709 | 11,244 | 241,737 | 832,489 | 188,060 | 431,996 | 214,702 | 2,133,147 |
| Public Works | 12,924 | 21,010 | 48,366 | 25,849 | 273,430 | 265,335 | 85,672 | 440,556 | 219,106 | 1,392,248 |
| TOTAL EXPENDITURE £. | 63,312 | 94,832 | 137,075 | 37,093 | 515,167 | 1,097,824 | 273,732 | 872,552 | 433,808 | 3,525,395 |
| Debt Accounts | 1,761 | 49,978 | 8,290 | - - | - - | 1,981 | - - | 7,253 | 32,573 | 101,836 |
| | 65,073 | 144,810 | 145,365 | 37,093 | 515,167 | 1,099,805 | 273,732 | 879,805 | 466,381 | 3,627,231 |
| Closing Balance | 20,880 | 32,922 | 79,427 | 19,131 | 411,338 | 445,818 | 84,082 | 253,239 | 148,066 | 1,494,903 |
| GRAND TOTAL £. | 85,953 | 177,732 | 224,792 | 56,224 | 926,505 | 1,545,623 | 357,814 | 1,133,044 | 614,447 | 5,122,134 |

* These districts are under the immediate administration of the Government of India.

# REGULAR ESTIMATES, 1878-79.

## No. 5.—LOCAL REVENUE and RECEIPTS, and EXPENDITURE, for the Year ending 31st March 1879.

| LOCAL REVENUE AND RECEIPTS. | Ajmere, Coorg, Indore, &c.* | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces and Oudh. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| OPENING BALANCE - - - | 14,101 | 5,012 | 25,576 | 800 | 16,426 | 31,088 | 3,290 | 47,231 | 43,819 | 187,343 |
| Taxes, Rates, and Cesses: | | | | | | | | | | |
| On lands - - - - - - - - | 3,500 | - - | - - | - - | - - | 9,440 | - - | - - | - - | 12,940 |
| On houses - - - - - - - | 260 | - - | 3,667 | - - | 30 | 36,380 | 3,400 | - - | - - | 43,737 |
| Assessed taxes - - - - - - | 3,550 | - - | 530 | - - | 1,100 | - - | - - | - - | - - | 5,180 |
| Miscellaneous taxes: | | | | | | | | | | |
| Octroi - - - - - - - | 2,200 | - - | - - | - - | - - | 3,870 | 4,400 | - - | - - | 10,470 |
| Licenses - - - - - - - | 23,760 | - - | 2,190 | - - | 600 | 800 | 2,100 | - - | 1,314 | 30,764 |
| Miscellaneous - - - - - - | 1,650 | - - | - - | - - | - - | 390 | - - | - - | 350 | 2,390 |
| | 34,920 | - - | 6,387 | - - | 1,730 | 50,880 | 9,900 | - - | 1,664 | 105,481 |
| Registration - - - - - - - | 130 | - - | - - | - - | - - | - - | - - | - - | - - | 130 |
| Police - - - - - - - - | 1,650 | 660 | - - | - - | - - | 4,310 | - - | - - | 12 | 6,632 |
| Education - - - - - - - | 720 | - - | - - | 500 | 3,190 | 6,600 | - - | - - | 1,995 | 13,005 |
| Medical - - - - - - - - | 650 | - - | 562 | - - | 500 | 12,770 | - - | - - | 654 | 15,136 |
| Marine - - - - - - - - | - - | - - | 66,130 | - - | 7,830 | - - | - - | 23,920 | 36,599 | 134,479 |
| | 3,150 | 660 | 66,692 | 500 | 11,520 | 23,680 | - - | 23,920 | 39,260 | 169,382 |
| Miscellaneous Receipts: | | | | | | | | | | |
| Tolls - - - - - - - - | 580 | - - | 252 | - - | 110 | 110 | - - | - - | 191 | 1,243 |
| Interest - - - - - - - | 50 | - - | - - | - - | 5,170 | 1,600 | - - | 1,035 | 351 | 8,206 |
| Rents - - - - - - - - | 2,690 | - - | 9,782 | - - | 1,800 | 2,770 | 6,000 | 90 | 695 | 23,827 |
| Sale of lands, houses, &c. - - - - | 120 | - - | 14 | - - | - - | 50 | - - | - - | - - | 184 |
| Cattle trespass fines - - - - | 240 | - - | 976 | 200 | 250 | 340 | 210 | - - | - - | 2,216 |
| Miscellaneous fees and fines - - - | 4,360 | - - | 2,965 | - - | 2,875 | 3,500 | 650 | - - | 12,978 | 27,328 |
| Contributions - - - - - - | 1,610 | 2,670 | 564 | 100 | 500 | 9,550 | 3,000 | 797 | - - | 18,791 |
| Sundry receipts - - - - - - | 1,710 | 4,530 | 788 | 100 | 2,502 | 14,840 | 3,220 | 1,443 | 3,576 | 32,709 |
| | 11,360 | 7,200 | 15,341 | 400 | 13,207 | 32,760 | 13,080 | 3,365 | 17,791 | 114,504 |
| Contributions - - - - - - - | 130 | 2,626 | - - | - - | 3,400 | 3,280 | 1,350 | 5,000 | 4,355 | 20,141 |
| Public Works - - - - - - - | 100 | - - | - - | - - | - - | - - | - - | 680 | - - | 780 |
| TOTAL REVENUE AND RECEIPTS - - £. | 49,660 | 10,486 | 88,420 | 900 | 29,857 | 110,600 | 24,330 | 32,965 | 63,070 | 410,288 |
| Debt Accounts - - - - - - - | 3,210 | - - | 40,207 | - - | - - | - - | - - | - - | 1,295 | 44,712 |
| GRAND TOTAL - - - £. | 66,971 | 15,498 | 154,203 | 1,700 | 46,283 | 141,688 | 27,620 | 80,196 | 108,184 | 642,343 |

## REGULAR ESTIMATES, 1878–79.

No. 5.—Local Revenue and Receipts and Expenditure, for the Year ending 31st March 1879—*continued.*

| LOCAL EXPENDITURE. | Ajmere, Coorg, Indore, &c.* | Central Provinces. | British Burmah. | Assam. | Bengal. | North Western Provinces and Oudh. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Refunds | - | - | 4 | - | 450 | 560 | - | - | 468 | 1,482 |
| Collection of taxes and cesses | 540 | - | 44 | - | - | 2,640 | - | - | - | 3,224 |
| Gaols | 1,520 | - | - | - | - | - | - | - | - | 1,520 |
| Registration | 50 | - | - | - | - | - | - | - | - | 50 |
| Police | 13,450 | 660 | 2,442 | - | 730 | 31,920 | 4,500 | - | 2,244 | 55,946 |
| Education | 1,140 | - | - | 570 | 2,512 | 12,420 | - | 1,870 | 1,866 | 20,378 |
| Medical | 4,920 | 4,600 | 880 | - | 5,018 | 14,020 | 3,300 | 60 | 1,894 | 34,692 |
| Marine | - | - | 41,877 | - | 3,515 | - | - | 6,950 | 24,476 | 76,818 |
| Minor Establishments: | | | | | | | | | | |
| General management | 2,140 | - | 3,034 | - | 170 | 2,030 | 3,500 | 2,490 | 165 | 13,529 |
| Botanical and other public gardens | 840 | - | - | - | - | 920 | - | - | 103 | 1,863 |
| Collection of tolls, rates, rents, &c. | 250 | - | 1,443 | - | 75 | 170 | 200 | 3,220 | - | 5,358 |
| Collection of cattle trespass fines | 20 | - | 68 | 100 | 20 | 70 | - | - | - | 278 |
| Cemeteries | 30 | - | - | - | - | 270 | - | - | - | 300 |
| Miscellaneous establishments | 15,560 | - | 3,335 | 200 | 4,620 | 15,410 | 8,100 | 286 | 20,146 | 67,657 |
| TOTAL £. | 18,840 | - | 7,880 | 300 | 4,885 | 18,870 | 11,800 | 5,996 | 20,414 | 88,985 |
| Miscellaneous | 6,610 | 4,460 | 2,352 | - | 5,184 | 6,020 | 250 | 4,411 | 1,643 | 30,930 |
| Contributions | 50 | - | 3,320 | - | - | - | - | - | - | 3,370 |
| Public works | 6,380 | - | 24,341 | 130 | 5,490 | 17,050 | 5,000 | 9,910 | 7,798 | 76,099 |
| TOTAL EXPENDITURE £. | 53,500 | 9,720 | 83,140 | 1,000 | 27,784 | 103,500 | 24,850 | 29,197 | 60,803 | 393,494 |
| Debt Accounts | 1,400 | - | 20,140 | - | - | 600 | - | - | 4,366 | 26,506 |
| CLOSING BALANCE | 12,071 | 5,778 | 50,923 | 700 | 18,499 | 37,588 | 2,770 | 50,999 | 43,015 | 222,343 |
| GRAND TOTAL £. | 66,971 | 15,498 | 154,203 | 1,700 | 46,283 | 141,688 | 27,620 | 80,196 | 108,184 | 642,343 |

* These districts are under the immediate administration of the Government of India.

Calcutta, Comptroller General's Office, 14 June 1879.

India Office, 16 July 1879.

*W. Waterfield,*
Officiating Comptroller General.

*Thos. W. Keith,*
Accountant General.

EAST INDIA

(FINANCE AND REVENUE ACCOUNTS).

# FINANCE AND REVENUE ACCOUNTS

OF

# THE GOVERNMENT OF INDIA,

FOR THE

YEAR 1877-78,

AND

ESTIMATE OF REVENUE AND EXPENDITURE

FOR 1878-79,

WITH A COMPARISON OF THE TWO YEARS.

(*Presented pursuant to the Act* 21 *&* 22 *Vict. c.* 106.)

PART II.

*Ordered, by* The House of Commons, *to be Printed,*
14 *May* 1879.

183—I.

*Under* 2 *oz.*

EAST INDIA (FINANCIAL STATEMENT).

RETURN to an Order of the Honourable The House of Commons, dated 2 May 1879;—*for,*

COPY

OF THE

# FINANCIAL STATEMENT

OF THE

# GOVERNMENT OF INDIA

## For 1879-80.

India Office,
2 May 1879.

EDWARD STANHOPE.

(*Mr. Edward Stanhope.*)

*Ordered, by* The House of Commons, *to be Printed,*
2 *May* 1879.

# FINANCIAL STATEMENT

OF THE

# GOVERNMENT OF INDIA

**For 1879-80.**

## ACCOUNTS OF BRITISH INDIA FOR THE YEAR 1877-78, THE LATEST ESTIMATES FOR THE YEAR 1878-79, AND THE FIRST ESTIMATES FOR THE YEAR 1879-80.

## FINANCIAL DEPARTMENT.

No. 1249, dated 13 March 1879.

Resolution by the Government of India, Financial Department.

PRELIMINARY. PRELIMINARY.

Accounts and Estimate presented.

1. THE Accounts of the Public Revenue and Expenditure and Receipts and Disbursements of British India in 1877-78 are hereto annexed, together with the Regular Estimates, based upon the latest information in the possession of the Government, of the Revenue and Expenditure and Receipts and Disbursements of 1878-79, and the Budget Estimates of the Revenue and Expenditure and Receipts and Disbursements of 1879-80.

Definition of Revenue and Expenditure and Receipts and Disbursements.

2. In these documents the term Revenue is confined to money which is received into the Public Treasury neither in repayment of a Loan, Advance, or Deposit, nor as a Loan, Advance, or Deposit to be repaid; and the term Expenditure is confined to money disbursed from the Public Treasury, neither in repayment of a Loan, Advance, or Deposit, nor as a Loan, Advance, or Deposit to be repaid. Thus the difference between the Public Revenue and the Public Expenditure recorded in the Public Accounts of each year ought to represent the addition to or reduction of the Public Debt of all kinds during the year.

Accounts of 1877-78 do not include Local Transactions,

As do Estimates of following years.

3. In the Accounts of 1877-78 are recorded only the Imperial and Provincial Revenue and Expenditure; the Local Revenue and Expenditure being treated separately, and appearing in the Accounts under Debt only, that is to say, as Deposits and Repayments. In the Estimates of 1878-79 and 1879-80 the Local Revenue and Expenditure is incorporated with the rest of the Public Revenue and Expenditure, in the Accounts of which will henceforth be recorded all Public Revenue and Expenditure, excluding only the Accounts of Municipalities, Port Trusts, and other exclusively local and fiduciary Bodies.

Excluded Local Funds.

4. The Accounts of such of these Bodies as bank with the Government will be recorded under a separate Major Head in the Debt portion of the Accounts (*see*, for example, Headings Nos. III., and 2, in the appended Abstract Statement, No. IV.). But the chief of these Bodies, such, for instance, as the Presidency Municipalities and Port Trusts, do not bank with the Government at all. Their transactions do not therefore appear in any shape in the Public Accounts. The policy of the Government is to promote the entire independence of these Bodies and of their responsibility for their finances.

CHANGES OF FORM.

## CHANGES OF FORM, AND GENERAL REMARKS.

5. The following changes have been made in the Forms of the Accounts since last year.

New Major Heads of Revenue.

6. It has been considered advisable to open three new Major Heads of Revenue in order to show separately the Revenue which may be set against the Expenditure recorded under 17. *Minor Departments*, 23. *Medical*, and 24. *Stationery and Printing*. Under XIV. *Minor Departments*, will be recorded the proceeds sales of the produce of the Government Chinchona Plantations, upon which considerable sums have been spent for some years past, and of Model Farms; also Emigration Fees, including the Inland Labour Transport Fund in Bengal, and the like. Under XIX. *Medical*, will be shown Contributions by Municipalities for Medical Services, the proceeds sales of medicines supplied to Charitable Dispensaries, and the income of Lunatic Asylums, &c. Under XX. *Stationery and Printing*, will appear the subscriptions to the Government Gazettes, and the receipts for books, publications, and stationery sold. All these items have hitherto been grouped under XXIII. *Miscellaneous*; but the importance of some of them is growing, and that of others has been so increased by the incorporation of Local Funds that they deserve independent exhibition.

Minor Departments.

Medical Services.

Stationery and Printing.

Only Rates on Land to be recorded under Provincial Rates.

7. Under the Head VI. *Provincial Rates*, were shown in this year's Estimates the whole of the Incorporated Local Revenues. The bulk of this Revenue is derived from Rates and Cesses levied upon the revenue or rent of land for various objects, such as Public Works, Education, Local Posts, &c. It is considered expedient to restrict this Head exclusively to the exhibition of these Rates and Cesses, transferring the remaining items of Local Revenue to their appropriate Heads as detailed in paragraph 56.

Adjusting Heads Provincial and Local Deficits and Surpluses.

8. Owing to the incorporation of the Local Revenue and Expenditure, the adjusting entries under Heads XXIX. and 36 will henceforth necessarily include the Local as well as the Provincial Surpluses or Deficits. Hence these Heads will in future be styled *Provincial and Local Deficits or Surpluses*.

Procedure upon occurrence of Provincial Deficit.

9. By their contract arrangements with the Supreme Government the Provincial Governments must surrender to the Imperial Treasury from the Balances at their credit any deficiency in their Provincial Revenue compared with their Provincial Expenditure. If they have no such balances, the Imperial Treasury bears the loss for the time; no credit is taken under XXIX. *Provincial and Local Deficits*, for a debt due from any defaulting Provincial Government until the debt is actually paid. On the other hand, the Provincial Governments are entitled to receive from the Imperial Treasury any sums by which their Provincial and Local Expenditure falls short of their Provincial and Local Revenues, such surplus being added to the balances at their credit. Thus, the effect of the entries under the two Heads XXIX. and 36. *Provincial and Local Deficits and Surpluses*, is to bring the whole of the Provincial and Local Revenue and Expenditure incorporated in the General Account into exact equilibrium, so that the incorporation of that Revenue and Expenditure produces no effect upon the Surplus or Deficit of the General Account, and might be eliminated without any disturbance of that result.

Or Provincial and Local Surplus.

Procedure on occurrence of Local Deficit.

10. The Provincial Governments are, in their turn, responsible for the solvency of the Incorporated Local Funds, and, as any Provincial deficiency is borne, until (if ever) it is recovered, by the Imperial Treasury, so, if the Expenditure from any Incorporated Local Fund exhausts the balance at its credit, the difference must be immediately made good from the Provincial Revenues until (if ever) the Provincial Government recovers it. The effect of these arrangements is that in the General Accounts of Revenue and Expenditure no credit is taken for any unpaid debt, either from Local Funds to the Provincial Treasuries, or from the Provincial Treasuries to the Imperial Treasury.

11. It

CHANGES OF FORM.

Necessity for Surplus upon whole Ordinary Account.

11. It is for obvious reasons indispensable that the yearly Expenditure of a State shall not ordinarily exceed its yearly Revenue, except for reasons deliberately accepted as sufficient, as, for example, in India for the capital cost of Productive Public Works constructed for the development of the resources of the country. The financial condition of that State is unsound whose yearly Public Revenues, rigidly criticised, are habitually less than its whole yearly Public Expenditure excepting only that portion which may be confidently trusted to produce a revenue at least sufficient to cover the interest on the excess Public Debt which results from it.

Does not apply fully to Provincial and Local Funds, which cannot incur Debt.

12. But this principle is much modified in its application to the Provincial Finances of the Indian Local Governments. These Governments are not allowed to incur debt; even borrowed money invested in Productive Public Works, for which the Local Governments are wholly responsible to the Imperial Treasury, being treated as a Debt of the Imperial Government, differing in no respect from the rest of the Public Debt of India. The Local Debenture Loans to be issued for Local purposes which will be presently described will form no exception to this rule; legally and practically, they will be part of the Public Debt of India, and not in any sense Debts of the Local Governments, although they will issue them and be responsible to the Government of India for the interest upon them.

The Provincial Contracts are Domestic Arrangements.

13. In short, the arrangements made during the past few years and still in course of development for the Provincial management of Provincial Finances are domestic arrangements between the Government of India and the Local Governments, affecting, indeed, intimately, their rights and obligations in relation to each other, but not their relations to any one else.

Local Governments may incur deficits if they do not overdraw their Accounts.

14. It follows that, subject only to the condition that it shall never exhaust its balances in the Imperial Treasury and shall further ordinarily maintain such sufficient reserve at its credit there, to provide for the contingencies to which it is exposed, as so substantial a constituent would be expected to keep in the hands of his bankers, a Local Government may spend its Revenues without any precise regard to the equilibrium of the year. So long, therefore, as a Local Government does not incur debt (which is absolutely forbidden), there is no objection to its spending more than its Revenue during the year. Indeed, one important advantage of the system is that the Local Governments are set free from the restriction that their yearly expenditure shall never exceed their yearly income, a restriction which, however essential to the financial welfare of the State as a whole, cannot always be conveniently applied to sections of the Administration.

So also with Local Committees.

15. The principles thus described as regulating the management of Provincial Finances also regulate the management of the Local Finances which are subordinate to the Provincial Governments. It rests with the Imperial Government to prevent the Local Governments from overdrawing their Accounts with the Imperial Treasury, and with the Provincial Governments to enforce the same wholesome rule upon the Managers of the Incorporated Local Funds. The penalty for any default falls immediately upon the Imperial or Provincial Treasury, as the case may be.

Statement No. II. constructed to illustrate finances of Productive Public Works.

16. Under instructions from Her Majesty's Secretary of State a new Abstract Statement, No. II., was added last year in the form in which the Accounts of British India are now presented to Parliament. In this form are separately shown, on the one hand, the gross Revenue derived from *Productive Public Works* (formerly styled *Public Works Extraordinary*) and the net Revenue from the Railways and Irrigation Works on the Capital cost of which interest is guaranteed from the Public Revenues; and, on the other hand, the working expenses of the Productive Public Works, together with the guaranteed interest actually paid, and interest calculated upon the Capital cost of the State works which yield the Revenue thus separately shown, and any other current Expenditure upon both classes of works.

Not yet complete.

17. The separation is not yet complete. The Government has not yet succeeded in ascertaining the increase of the Land Revenue which may be properly attributed to Productive Public Works in the Madras Presidency; and

CHANGES OF FORM.

the considerable Gain and Loss by Exchange which arise out of the transactions thus eliminated from the Accounts of the rest of the Public Revenue and Expenditure are not yet included in this separate category. There are other less important items which ought also to be incorporated in this separate Schedule before it can be regarded as really complete.

To be confined to works treated as Productive Public Works.

Excluding other works which produce revenue.

Examples in Bengal,

The North Western Provinces,

18. Meanwhile it would be contrary to the intention and object of this Separate Account to admit to it any Revenue derived from works the main Capital cost of which is not included in the amount upon which the interest separately shown in the Account is calculated, or any Expenditure upon such works. The Public Expenditure upon Railways and Works of Irrigation is not, however, by any means confined to works treated in the Accounts as *Productive Public Works*. In Bengal, for example, the Calcutta Canals and Nuddea Rivers yield considerable Provincial Revenue and involve considerable Provincial Expenditure; in the North Western Provinces the *Eastern Jumna Canal*, yielding a Revenue of more than 50,000 *l.*, has not yet been treated as a Productive Public Work, because its Capital cost cannot be fully ascertained, and has not appeared in the Public Accounts under the Head 39, *Productive Public Works*, and the Local Government has subscribed from Provincial Funds part of the Capital cost of the *Mathura-Hatras* and *Ghazipore-Dildarnagar* Railways; and the Government of India has now in hand several small Railways to be constructed principally for the Salt traffic. Then again there are surveys for both Canals and Railways and the like, which cost money, though they do not always result in the construction of *Productive Public Works*.

And under the Government of India.

Error in Estimates of 1878–79.

19. It was intended to record all this class of Expenditure and the Revenue derived therefrom in this year's Estimates under 31 and XXIV. *Public Works Ordinary*, but this intention was not accurately fulfilled, the items grouped in the Separate Account of Productive Public Works having accidently included the Revenue and Expenditure of the Eastern Jumna Canal and other Works, not Productive Public Works. This year the incorporation of Local Funds adds largely to works of this class.

Heads of Irrigation and State Railways hereafter to include all appropriate Revenue and Expenditure of such works.

20. It seems better, therefore, on every consideration, to include all such Revenue and Expenditure in the first instance under the General Headings XXV. and 32, *Irrigation* (adding to it *Navigation*) and XXVII. and 34, *State Railways*, and then, as is already done with 1, *Interest*, to abstract for the Separate Account of Productive Public Works the items which alone belong thereto. The Accounts of 1877–78, as well as the Original Estimates of 1878–79, have been re-classified upon this plan.

Excess Land Revenue due to Productive Irrigation Works.

21. The Government has determined to include in the Productive Public Works Statement this year as much of the increased Land Revenue due to Irrigation as can be approximately ascertained. The amount thus shown in the Separate Schedule under I. *Land Revenue*, belongs to the North Western Provinces, the Punjab, and Bombay. It should be understood that these figures are only estimates made upon such basis of facts as can be discovered. Often, no distinction was made when the revenue was assessed, between the portion of the Land Revenue attributed to these works of Irrigation and the remainder which would be recovered if no Irrigation were provided; and if such a distinction actually had been made it would frequently have been arbitrary. It is certain that, generally, by reason of these works, more Land Revenue is collected than would be collected if they did not exist, but what is the precise amount thus in excess, is a question which can often be answered only conjecturally, according to experience and individual opinion.

Madras Canal Company separated.

22. The transactions of the State with the *Madras Irrigation and Canal Company* have been separated off from the transactions with the Guaranteed Railway Companies.

Re-arrangement of Abstract No. III.

23. ABSTRACT STATEMENT No. III. has been re-cast, so as to show the Revenue and Expenditure under each Head, classified as *Imperial*, *Provincial* and *Local* respectively, together with the Provincial and Local Surpluses or Deficits, and the Opening and Closing Provincial and Local Balances. The Statement thus re-cast exhibits clearly the financial condition of the Provincial Governments and the general operation of the contract arrangements with them.

Moreover,

Moreover, the use of Italic or Transfer Heads is for the most part obviated. The share of the License Tax and the Famine Cess appropriated by the Imperial Treasury as an Insurance against Famine, and the portion of the Canal Revenue in the North Western Provinces reserved by the Supreme Government when the Canals in those Provinces were handed over to Provincial use and management, are now simply removed from the Provincial Column to the Imperial Column of this Statement. On the other hand, the payments by Local Governments as interest on the Capital cost of their Productive Public Works, and for stamps and stationery supplied from the Imperial Central Stores, are, in the same way, abstracted from the Imperial Column and added in the Provincial Column.

CHANGES OF FORM.

Transfer Heads obviated.

## DEVELOPMENT OF PROVINCIAL SYSTEM IN BRITISH BURMAH AND ASSAM.

DEVELOPMENT OF PROVINCIAL SYSTEM IN BURMAH AND ASSAM.

24. The Provincial Contracts with British Burmah and Assam have been revised and greatly expanded with effect from the beginning of 1878-79. A new feature in the arrangements with these Provinces is that, in place of a Fixed Allotment, a share of the net reserved Imperial Revenues has been assigned to them, so that the Provincial Finances will participate in any improvement of those Revenues. Thus the Public Revenue and Expenditure in British Burmah and Assam is now divided into (1.) *Wholly Imperial*, (2.) *Wholly Provincial*, and (3.) *Jointly Imperial and Provincial*. With the exception of the Army, the Wholly Imperial portion is not important in either Province; in Burmah, it is insignificant.

Substitution of share of Reserved Revenue for Fixed Allotments.

25. Owing to the geographical isolation of British Burmah from India, there are no such difficulties there as impede the complete surrender of some important items of Revenue and Expenditure to Provincial use and management elsewhere. For example, the *Salt* and *Customs* Revenue levied in Bombay, Calcutta, and Upper India cannot be divided among the several Provinces from whose consumption those Revenues are obtained. But in Burmah there is no such obstacle. Consequently, the Government of India has been able to make with this Province the most complete Provincial Contract yet existing; only a few items, viz., the *Army*, the *Post Office* and *Telegraphs*, the *Account Office*, *Political Service*, and the *Movement of funds*, have been retained as wholly Imperial. A few more items, viz., the *Land Revenue* (excluding *Fisheries*), the *Export* Duties on Rice and Paddy and *Salt*, with the corresponding *Refunds* and *Charges*, including under (4.) *Land Revenue*, only the *Charges of Collection*, *Survey* and *Settlements*, have been treated as Joint to be divided between the Imperial and Provincial Treasuries. All the rest of the Revenue and Expenditure has been made "Wholly Provincial."

Complete arrangement with Burmah.

26. The scheme is to some extent experimental; but it has been framed on a basis calculated to give to the Chief Commissioner a much needed increase of Provincial Resources. It is believed that some judicious public expenditure in Burmah will yield especially valuable financial results; and the Government of India only regrets that it cannot under existing circumstances make even more liberal concessions to that Province. In Assam also the Resources of the Chief Commissioner have been improved. With the exception of the substitution of a share of the joint Revenues for a Fixed Allotment, the new arrangements there follow closely the contract with Bengal, so that there will be no difficulty in this respect in the re-union of the two Provinces, in case this measure should, at any future time, be adopted.

Increase to Provincial Resources of Burmah,

and Assam.

27. The general effect of the new arrangements with the two Provinces may be gathered from a comparison of the Local Estimates which were prepared upon the old basis with the Estimates re-cast by the Government of India upon the new basis, as follows:—

General effect of these arrangements in Burmah and Assam.

DEVELOPMENT OF PROVINCIAL SYSTEM IN BURMAH AND ASSAM.

PROVINCIAL and LOCAL REVENUE and EXPENDITURE of *Assam* and *British Burmah* for 1878–79 (Regular Estimates) and 1879–80 (Budget Estimates).

| | ASSAM. | | | | BRITISH BURMAH. | | | |
|---|---|---|---|---|---|---|---|---|
| | Local Estimates. | | Revised by Government of India. | | Local Estimate. | | Revised by Government of India. | |
| | 1878–79. | 1879–80. | 1878–79. | 1879–80. | 1878–79. | 1879–80. | 1878–79. | 1879–80. |
| | £. | £. | £. | £. | £. | £. | £. | £ |
| Revenue - - | 211,500 | 211,000 | 365,700 | 359,600 | 401,300 | 407,800 | 945,900 | 967,300 |
| Expenditure - - | 225,300 | 226,100 | 348,000 | 356,600 | 416,900 | 511,100 | 892,600 | 1,019,900 |
| Surplus - - | - - | - - | 17,700 | 3,000 | - - | - - | 53,300 | — |
| Deficit - - - | 13,800 | 15,100 | - - | - - | 15,600 | 103,300 | - - | 52,600 |
| Closing Balance - | 20,600 | 5,500 | 52,100 | 55,100 | 87,300 | 16,100 | 156,200 | 143,600 |

Improvement of Provincial Resources.

27. This table shows that the effect of the measure in these two years is the addition of 49,600 *l.* to the Provincial and Local Revenues of Assam, and 159,600 *l.* to those of British Burmah. From this last sum may properly be deducted 20,000 *l.*, which, although not in the Contract, the Government of India has, in practice, been compelled yearly to assign specially to British Burmah. But the residue constitutes a substantial and much-needed addition to the means at the disposal of the Chief Commissioner. In both Provinces it is, moreover, intended to increase the Local Cesses for Local purposes, and the Provincial Revenues will now contain elements of growth. On the whole, it may be hoped that the wants of these two undeveloped Provinces have now been supplied for some time to come. In any case it will be manifestly difficult for the Government of India soon to surrender to them any more of the General Resources.

LOCAL DEBENTURE LOANS.

## LOCAL DEBENTURE LOANS.

28. As a further developement of the policy of Provincial management of Provincial Finances, it is intended to issue, as opportunity offers, Local Debenture Loans the proceeds of which will be devoted to particular works. These Debenture Loans will be part of the Registered Debt of India, and technically and legally, the security for them will be the same as the security for the rest of the Registered Debt, namely, the whole Public Revenue of India. They will differ from the General Loans as follows:—

1st. The interest upon them will not be payable at or near the Presidency Towns, but only locally in the neighbourhood of the works for the construction of which they are raised.

2nd. They will be raised in the name of the Local Governments, who will be responsible to the Government of India for the due discharge of all obligations arising out of them.

3rd. The Debenture-holders will receive, besides their interest, a share of the profits of the works constructed with their money; and, although allowed no property in the works, will be invited to assist in their management, as has been already successfully done in the case of the *Mathura-Hatras* Local Railway.

Their object.

29. It is hoped, by this expedient, to draw out local resources which might otherwise continue latent, and to promote the success of the works by giving to the Debenture-holders a pecuniary interest in them, and taking advantage of their knowledge of local requirements and native habits and wants.

LOANS TO MUNICIPALITIES.

## LOANS TO MUNICIPALITIES.

30. There has been a change in the policy of the Government as respects Loans to Municipalities and other Corporations. For some years past, these Bodies have borrowed all the money which they have required, from the Public Treasury

Loans to Municipalities.

Treasury which could afford to lend them money rather more cheaply than they could obtain it in the open market. This plan had this advantage, that the Registered Public Debt of India represented, substantially, the whole Debt of the country, including the debts of these Corporations. But the demands upon the Imperial Treasury for the capital cost of State works are now so considerable, compared with the limits of its resources, that the Government can no longer afford to extend this aid to these independent Bodies, and they will henceforth be, generally, left to borrow in the open market for themselves, always under strict State supervision. The Government is, however, still pledged to some loans to these Bodies which are in course of expenditure; and it cannot always, thus, throw Native States or the smaller municipalities in the interior upon their own resources. The total loans of this character outstanding on the 31st March 1878 were as follows:—

To be no longer granted.

| | £. |
|---|---|
| Presidency Corporations | 5,173,221 |
| Native States | 1,221,744 |
| Landholders and Notabilities | 548,183 |
| Smaller Municipalities | 163,478 |
| District Committees | 126,984 |
| TOTAL £. | 7,233,610 |

## ACCOUNTS OF 1877-78.

Accounts, 1877-78.

Comparisons.

31. In the following Synopsis the Finance and Revenue Accounts of British India for 1877-78 are compared with the Regular and Original Estimates of the year, and with the Accounts of the preceding year (1876-77):—

| | Accounts, 1876-77. | 1877-78. Original Estimates. | 1877-78. Regular Estimates. | 1877-78. Accounts. | Accounts of 1877-78, compared with Regular Estimates. Better. | Regular Estimates. Worse. | Original Estimates, 1877-78. Better. | Original Estimates, 1877-78. Worse. | Accounts, 1876-77. Better. | Accounts, 1876-77. Worse. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Expenditure | 58,178,563 | 56,932,600 | 62,039,000 | 62,512,388 | - - | 473,388 | - - | 5,579,788 | - - | 4,333,825 |
| Revenue | 55,995,785 | 56,310,900 | 58,608,000 | 58,969,301 | 361,301 | - - | 2,658,401 | - - | 2,973,516 | — |
| Excess Ordinary Expenditure | 2,182,778 | 621,700 | 3,431,000 | 3,543,087 | - - | 112,087 | - - | 2,921,387 | - - | 1,369,309 |
| Capital Expenditure on Productive Public Works | 3,809,284 | 3,628,000 | 4,877,000 | 4,791,052 | 85,948 | - - | - - | 1,163,052 | - - | 981,768 |
| Total Excess Expenditure £. | 5,992,062 | 4,249,700 | 8,308,000 | 8,334,139 | - - | 26,139 | - - | 4,084,439 | - - | 2,342,077 |
| Receipts other than Revenue | 64,001,348 | 56,588,200 | 71,216,000 | 72,851,859 | 1,635,859 | - - | 16,263,659 | - - | 8,850,511 | — |
| Disbursements other than Expenditure | 60,417,014 | 51,515,100 | 62,372,665 | 64,407,426 | - - | 2,034,761 | - - | 12,892,326 | - - | 3,990,412 |
| Excess Receipts other than Revenue £. | 3,584,334 | 5,073,100 | 8,843,335 | 8,444,433 | - - | 398,902 | 3,371,333 | - - | 4,860,099 | — |
| Public Balances Reduced | 2,407,728 | — | — | — | — | — | — | — | — | — |
| Public Balances Increased | - - | 823,400 | 535,335 | 110,294 | 425,041 | - - | 713,106 | - - | 2,518,022 | — |
| Closing Balances £. | 15,464,665 | 13,511,200 | 16,000,000 | 15,574,959 | - - | 425,041 | 2,063,759 | - - | 110,294 | — |

Results. Adjustments to bring out accurate results.

32. According to these Accounts the whole Public Expenditure of British India in the year 1877-78 exceeded the Public Revenue by 8,334,139 *l.* But, in

ACCOUNTS, 1877-78.

in order to get the exact facts, 281,687 *l.* must be added to this sum, being the amount transferred to Revenue from the book-balances of the extinct Military Funds which, as has now been repeatedly explained, cannot safely be treated as Revenue: also 768,058 *l.*, the sum by which the entry under the Head of 38, *Loss by Exchange* falls short of what it would have been if the whole net current requirements of the Home Treasury had been remitted, excluding transactions affecting the Registered Debt and the Railway Capital Account. To allow to this year credit for any saving under this head which arises from the borrowing operations of the year would be plainly a deception. On the other hand, there is a set-off of 117,705 *l.*, being the discount paid on the Loan of the 7th June 1877 which cannot be regarded as a proper charge of the year.

True result.

Thus the whole true excess Expenditure of the year becomes 9,266,179 *l.*, or, more correctly, 9,26,61,790 rupees, which is the measure of the increase of the Public Debt during the year.

Productive Public Works.

33. Of this large sum, 4,968,123 *l.** is due to the construction of Productive Public Works, in pursuance of the policy deliberately adopted. The remaining 4,298,056 *l.* is the result of the measures taken for the preservation of the lives of the people of South India from Famine. The Financial Statement for 1878-79 (p. 26) contained some calculations pointing to the conclusion that the Famine affected the Accounts of 1877-78 adversely by 6½ millions. The loss of Land Revenue in that year exceeded the loss then estimated by 77,000 *l.* The losses of other Revenue also were greater than were then calculated, while the Expenditure recorded under the Head of 30, *Famine Relief*, was more by 111,775 *l.*, and the Expenditure on the Army on account of scarcity exceeded the Estimate. On the other hand, the Net Revenue from the Guaranteed Railways was larger by 394,163 *l.* than was then supposed, and some of this excess was probably occasioned by the Famine traffic. On the whole, the net adverse effect of the Famine upon the Accounts of 1877-78 may still be reckoned at about 6,500,000 *l.* If this Estimate is correct it follows that, but for the Famine, the Revenue Accounts of 1877-78 would have shown a Surplus of about 2,201,944 *l.* Provided that the works upon which the excluded 4,968,123 *l.* was spent could be trusted to be truly reproductive, this result might be regarded as very satisfactory.

Famine.

Capital Expenditure on Productive Public Works examined.

34. The principal works upon which this money was spent will be found in Tables Nos. VII. and VIII. of Appendix B. Of the Irrigation Works in the List there given, it is to be feared that the prospect of the Orissa and Midnapore Canals proving remunerative is remote, although it does not follow that the comparatively small sums spent on those works this year will not be remunerative. The only item of the Expenditure upon Irrigation Works which must be looked upon as not in any measure directly remunerative, however otherwise highly beneficial, is the 86,387 *l.* spent upon the Western Jumna Canal, which is in course of re-alignment at a very large cost, principally for sanitary reasons. Of the money invested in Railways, 1,584,543 *l.* spent upon the Indus Valley and Punjab Northern Lines is expected to yield but a small return. From the nature of the country these works are very costly; their earnings are little likely to be large; and they were undertaken for strategic reasons only. In a consideration, therefore, of the finances of 1877-78, it must be borne in mind that it cannot confidently be expected that 1,670,930 *l.* of the Expenditure excluded as reproductive will really, within any period which can now be foreseen, produce a net income sufficient to cover the interest thereon. At the same time, there is good hope that the value of the commercial and economical benefits conferred upon the Punjab and Sindh by these great Frontier Railways, together with their military uses, will exceed that interest; and, at least, it may be said that the Expenditure upon them has been and will be extremely useful.

Non-productive items.

Increased Revenue obtained in 1877-78 by special measures for improving the financial position.

35. One other set-off must be mentioned. In the 17th paragraph of the Resolution prefixed to the last Financial Statement, it was stated that, at the beginning

| | £. |
|---|---|
| * By the Finance and Revenue Accounts - - - - - - - - - | 4,791,052 |
| *Add*,—Loss by exchange on 1,146,823 *l.* (included in the 4,791,052 *l.*) remitted home, calculated at the average rate of the year - - | 177,071 |
| TOTAL - - - £. | 4,968,123 |

beginning of 1877-78, the condition of the finances was such that an improvement of 2,000,000 *l.* a year was absolutely necessary in order to provide for Famine and leave a margin of safety. Measures had, accordingly, been already taken to obtain this additional Revenue, of which a portion only was looked for from taxation. The Accounts of 1877-78 contain the following items of this additional Revenue:— ACCOUNTS, 1877-78.

| | £. |
|---|---|
| Net Assessed Taxes | 82,479 |
| Net Additional Rates | 234,847 |
| Additional Salt Revenue (which accrued temporarily), say | 50,000 |
| Retrenchment from Local Governments | 189,800 |
| £. | 557,126 |

36. Some portion of those taxes however accrued to the Local Governments, and it is better to state the effect upon the Imperial Treasury as follows:— Stated otherwise.

| | £. | £. |
|---|---|---|
| Contributions from— | | |
| Bengal | 200,000 | |
| North-Western Provinces | 240,967 | |
| | | 440,967 |
| Less net Revenue from Canals and Railways surrendered to— | | |
| North-Western Provinces | 179,722 | |
| Deduct excess working expenses in Bengal | 10,231 | |
| | | 169,491 |
| Net | | 271,476 |
| Add Retrenchments as before | | 189,800 |
| TOTAL £. | | 461,276 |

37. This, then, is the outturn of the finances of 1877-78. If the Famine, costing 6,500,000 *l.*, and the Expenditure on Productive Public Works, amounting to 4,968,123 *l.*, be eliminated, there remains a surplus of 2,201,944 *l.* But for the measures to which reference has been made, this surplus would have been smaller by 461,276 *l.*, or in all 1,740,668 *l.* On the other hand, it has to be remembered that a portion of the Productive Public Works, costing 1,670,930 *l.*, is expected (however useful the works may otherwise be) to yield, for a long time to come, only small interest. Final conclusion.

38. According to the Accounts as abstracted in *Statement No. II.*, the working expenses of the Productive Public Works during the year, together with interest on their Capital cost, amounted to 7,359,204 *l.*, while they yielded a revenue of 7,319,676 *l.* Adding Gain by Exchange, 514,443 *l.*, and Loss by Exchange, 723,107 *l.*, without which the comparison cannot be made with even approximate accuracy, the Expenditure becomes 8,082,311 *l.*, and the Revenue 7,834,119 *l.*; but this Revenue does not include any of the excess Land Revenue attributed to Productive Irrigation Works in the Madras Presidency. Moreover, interest is charged upon the whole of the capital expended upon Productive Public Works to date, although some of it is, necessarily, as yet, unproductive. Making allowance for these circumstances, the Statement may be regarded as encouraging. It should, moreover, be borne in mind that the direct Revenue which these works produce to the State is but a small part of the advantages which result from them to the country. It would be difficult to over-estimate, for example, the material advantages derived by the country from such works as the East Indian Railway and the Ganges or Baree Doab Canals. Finances of Productive Public Works.

39. The Accounts thus reviewed differ but slightly in their result from the Regular Estimates presented a year ago. The Accounts of 1876-77 showed a result net better than the Regular Estimates of that year by 95,522 *l.* The Accounts of 1877-78 show a result net worse than the Regular Estimates by 26,139 *l.*; the deficit on the ordinary account being 112,087 *l.* more, but the Capital Expenditure on Productive Public Works 85,948 *l.* less, than the Regular Estimates. Comparison of Accounts, 1877-78, with Regular Estimates.

ACCOUNTS, 1877–78.

Improvement in Guaranteed Railways.

40. As to details, the *Guaranteed Railways* show a net improvement which amounts, by the formula used in the construction of Table V. of Appendix B, to 394,163 *l.*; the traffic on these Railways was under-estimated and their working expenses over-estimated. The statistics for the year are given in that Table. Thus, these Railways yielded in 1877-78 even a larger return than that which surprised the Government upon the Regular Estimates, and, for the first time, returned a true Net Revenue of 395,856 *l.* in excess of the entire cost of the guaranteed interest. It is doubtless true that the prosperity of these Lines in 1877-78 was exceptional, and that the Government cannot yet count upon such results occurring under ordinary circumstances. Not only did the Railways profit largely by the enormous traffic in grain called forth by the wide-spread Famine in South India and scarcely elsewhere, but there was, moreover, an unprecedented traffic in *Wheat*, and an unusually large movement of *Seeds*, *Jute*, *Hides*, and other staples.

An exceptional Year.

Failure of Revenue Estimates.

41. The Revenues from *Land*, *Excise*, *Customs* and *Salt* all disappointed expectations, owing no doubt to the Famine not having disappeared so early and so completely as was expected; and the net cost of the *Army* was 245,780 *l.* more than the Regular Estimate, partly owing to the same cause.

Accounts compared with the Original Estimates.

42. No detailed comparisons between the Accounts of 1877-78 and the Original Estimates are now called for. Instead of costing in 1877-78, as was expected two years ago, 2,150,000 *l.*, the Famine is now estimated to have cost in 1877-78, 6,500,000 *l.*, an excess of 4,350,000 *l.* The Guaranteed Railways, on the other hand, yielded a true net excess Revenue of 1,698,102 *l.*, of which however some 600,000 *l.* is already set off in the estimated cost of the Famine. The other items of difference are not sufficiently important to deserve further notice at this stage. On the whole, the excess Expenditure on the Ordinary Account was larger by 2,921,387 *l.*, and the whole excess Expenditure by 4,084,439 *l.*, than the Original Estimates.

Closing Balance, 1877–78.

43. The Closing Balance of the year proved to be 425,041 *l.* less than the Regular Estimates, chiefly owing to a diminution of the Local Fund Balances, which were largely withdrawn, especially in the North-Western Provinces, probably on account of the scarcity there. But the year closed with 2,063,759 *l.* more in the Public Treasury than was originally anticipated, and this notwithstanding that the Registered Debt increased by only 845,416 *l.* more than was expected; that 1,163,052 *l.* more capital was spent upon Productive Public Works; and that 582,557 *l.* more was lent to Native States (chiefly Mysore and Gwalior). Sufficient allowance was not originally made for the amount of Secretary of State's Bills outstanding at the end of the year. The excess of these Bills unpaid at the end of the year as compared with the beginning, was 1,375,706 *l.* Also, instead of the Guaranteed Railway Companies withdrawing 618,900 *l.* Railway Capital, they paid in 125,747 *l.*

Accounts of 1877-78, compared with the Accounts of 1876-77.

44. The net result of the Accounts of 1877-78 was worse than the net result of 1876-77 by 1,360,309 *l.*; Famine costing some 3,400,000 *l.* more, and the Army 847,649 *l.* more. On the other hand, the Railways, State and Guaranteed, returned 1,185,499 *l.* more Net Revenue, and most of the Heads of Revenue show improvement.

Ways and Means, 1877–78.

45. Deducting the nominal credits from the Funds (281,687 *l.*), the total Public Expenditure exceeded the Public Revenue by 8,615,826 *l.* To meet this a net sum of only 6,388,606 *l.* (including *Railway Capital Transactions*, but deducting *Loans to Native States and Corporations*) was added to the Public Debt. The difference was supplied temporarily by the other items of the Debt Account, of which the chief was the 1,375,706 *l.* excess Outstanding Bills mentioned in paragraph 43. The Closing Balance of the year exceeded the Opening Balance by 110,294 *l.*

Ways and Means, 1876–77 and 1877–78.

46. In the two years 1876-78 the Famine is estimated to have cost 9,950,000 *l.*, and 8,600,336 *l.* was invested in Productive Public Works, making together 18,550,336 *l.* Nevertheless, only 9,695,201 *l.* (net) was added to the Public Debt, not so much, in fact, as the cost of the Famine. The Public Balances were reduced by 2,297,434 *l.*; and, excluding Famine and Productive Public Works Capital Expenditure, the Accounts show a surplus of 3,774,135 *l.*

These

These three items aggregate 15,766,770 *l.*, so that 2,783,566 *l.* were supplied from other sources, the principal of which was the Secretary of State's Bills outstanding, which, at the end of the two years, exceeded by 1,739,500 *l.* the amount outstanding at the beginning of the period. ACCOUNTS, 1877–78.

## REGULAR ESTIMATES, 1878–79.

REGULAR ESTIMATES, 1878–79.

47. In the following Synopsis the present or Regular Estimates of 1878-79 are compared with the Original Estimates and with the Accounts of 1877-78 :— Comparative Synopsis of Regular Estimates.

SYNOPSIS.

| | Accounts, 1877-78. | 1878-79. | | Regular Estimates of 1878-79, compared with | | | |
|---|---|---|---|---|---|---|---|
| | | Original Estimates. | Regular Estimates. | Original Estimates, 1878-79. | | Accounts, 1877-78. | |
| | | | | Better. | Worse. | Better. | Worse. |
| | £. | £. | £. | £. | £. | £. | £. |
| Revenue | 58,969,301 | 63,250,000 | 64,680,000 | 1,430,000 | — | 5,710,699 | — |
| Expenditure | 62,512,388 | 61,094,000 | 63,380,000 | — | 2,286,000 | — | 867,612 |
| Excess Revenue compared with Ordinary Expenditure. | 2,156,000 | 1,300,000 | | — | 856,000 | 4,843,087 | — |
| Excess Ordinary Expenditure | 3,543,087 | — | — | — | — | — | — |
| Capital Expenditure on Productive Public Works. | 4,791,052 | 4,555,000 | 4,599,000 | — | 44,000 | 192,052 | — |
| Net Excess Expenditure £. | 8,334,139 | 2,399,000 | 3,299,000 | — | 900,000 | 5,035,139 | — |
| Receipts other than Revenue | 72,851,859 | 59,850,000 | 76,560,000 | 16,710,000 | — | 3,708,141 | — |
| Disbursements other than Expenditure | 64,407,426 | 58,951,000 | 74,635,959 | — | 15,684,959 | — | 10,228,533 |
| Excess Receipts other than Revenue £. | 8,444,433 | 899,000 | 1,924,041 | 1,025,041 | — | — | 6,520,392 |
| Public Balances Reduced | — | 1,500,000 | 1,374,959 | 125,041 | — | — | — |
| Public Balances Increased | 110,294 | — | — | — | — | — | 1,485,253 |
| Closing Balances | 15,574,959 | 14,500,000 | 14,200,000 | — | 300,000 | — | 1,374,959 |

## REVENUE.

REVENUE.

48. The Revenue of the year is now expected to amount to 64,680,000 *l.*, being 1,430,000 *l.* more than the Original Estimates, and the Expenditure to 63,380,000 *l.*, being 2,286,000 *l.* more than the Original Estimates. Thus the net result upon the face of the Accounts is now an estimated surplus of only 1,300,000 *l.*, being 856,000 *l.* less than the surplus (2,156,000 *l.*) anticipated a year ago. General Result.

49. The variations of the present Estimates from the Original Estimates are as follows :— Variations.

50. I., *Land Revenue.*—More 170,000 *l.*, of which 25,900 *l.* is transferred from VI., *Provincial Rates.* On the other hand, 12,400 *l.*, for Record Fees, has been transferred from this Head to XXIII., *Miscellaneous.* Better progress in the recovery of arrears in Madras. The arrears collected this year may now be estimated at 800,000 *l.* Land Revenue.

51. II., *Tributes.*—Increase 4,000 *l.* Some tributes fell into arrears in 1877-78, and a portion of these arrears have been collected. Tributes.

52. III. and 5, *Forests.*—Revenue less 89,000 *l.* Expenditure less 6,000 *l.* Net worse 83,000 *l.*; a serious and unexpected fall of which 34,000 *l.* (attributed to drought) occurs in Bombay, 27,000 *l.* in the North-Western Provinces and Oudh, 20,000 *l.* in British Burmah, and 8,000 *l.* in the Punjab, with some sets-off elsewhere. The Net Revenue is Forests.

REGULAR ESTIMATES (REVENUE), 1878-79.

is not expected to exceed 120,000 *l.*, being less than it has been for many years. The assets and liabilities of the Madras Jungal Conservancy Fund have been transferred to these Heads, but they do not materially affect the general result.

Excise.

53. IV. and 5, *Excise.*—Revenue less 158,000 *l.* Expenditure less 5,000 *l.* Net worse 153,000 *l.* Net Revenue 2,501,000 *l.* There are decreases of Revenue as follows: North-Western Provinces and Oudh 90,000 *l.*; Punjab 10,000 *l.*; Madras 51,000 *l.*; and Bombay 54,000 *l.*; with increases of 30,000 *l.* in Assam; 10,000 *l.* in Bengal; and 8,000 *l.* in the Central Provinces. The effect of the scarcity in Upper India upon this Revenue is marked, and the recovery in Madras and Bombay has not equalled expectation.

License Tax.

54. V. and 7, *Assessed Taxes.*—Revenue more 104,000 *l.* Expenditure less 20,000 *l.* Net better 124,000 *l.*: from this, however, must be deducted 38,000 *l.* now provided for Refunds, of which 30,000 *l.* in Bombay. Net Revenue, less Refunds, 797,000 *l.* Of this, 27,700 *l.* (net) is owing to the transfer to this Head of the Pandhary Tax in the Central Provinces. The true net improvement is therefore 58,000 *l.*

55. The collections have exceeded the Estimates in every province excepting Madras, which has yielded only 75,100 *l.* (net), instead of 120,000 *l.*, as estimated. Elsewhere the improvements are as follows:—Bengal 113,000 *l.*, North-Western Provinces 41,000 *l.*, the Punjab 18,000 *l.*, Bombay 33,000 *l.*

Provincial Rates.

56. VI. and 8, *Provincial Rates.*—Revenue less 636,000 *l.* This decrease is, as has been generally explained, owing to the Revenue locally estimated under this Head having been transferred as follows:—

| | | £. |
|---|---|---|
| To | I.—Land Revenue (Assam Special Rate absorbed, and Bombay items) | 25,900 |
| | III.—Forest (Madras Jungal Conservancy; charges added per contra) | 23,200 |
| | IV.—Excise (Bhopal Fund) | 1,100 |
| | V.—Assessed Taxes (Pandhary) | 27,800 |
| | XII.—Post Office | 400 |
| | XIV.—Minor Departments (Inland Labour Fund, &c.) | 16,900 |
| | XV.—Law and Justice | 9,000 |
| | XVI.—Police (Pounds, &c.) | 129,500 |
| | XVIII.—Education (School Fees, not Cesses) | 28,400 |
| | XIX.—Medical | 2,000 |
| | XXI.—Interest | 11,800 |
| | XXII.—Superannuations | 4,700 |
| | XXIII.—Miscellaneous | 153,800 |
| | XXIV.—Public Works Ordinary (Ferries and Tolls) | 290,100 |
| | XXV.—Irrigation (Canals) | 85,500 |
| | £. | 810,100 |

Improvement.

57. Thus, the Rates and Cesses proper have increased by 174,000 *l.*, and this notwithstanding that the levy of the Famine Cess (calculated to produce 55,000 *l.* this year) in the North-Western Provinces has been suspended. The chief items of improvement are in Madras (Local Funds Act) 96,000 *l.* (probably arrears), and Bengal (District Roads Act) about 70,000 *l.*

Provincial Rates analysed.

58. Of the 2,680,000 *l.*, to which the Revenue under this Head is thus reduced, 245,000 *l.* belongs to the Village Service Funds in Madras, and 230,000 *l.* to the Patwary Fund in the North-Western Provinces. These Funds are devoted to the support of the Village Revenue Collectors and other servants, whose cost is shown *per contra* under 4 *Land Revenue.* There are similar officers throughout India; but the payments made to them and the revenue intercepted for the purpose are for the most part excluded from the Public Accounts. In Bombay indeed these items are included on both sides as Imperial items. In Bengal the charge falls mostly upon the Zemindars and their Assigns, and the Revenue of the Permanent Settlement must be considered as *net* after deducting this large but necessary expense. In the Punjab and the Central Provinces the stipends of the village servants are deducted before the Revenue is paid in, so that there too the Land Revenue is *net.* In Burmah and Assam the charge is included in the percentage paid to the Native Collectors, and the Revenue is shown gross.

Not all taxation.

59. In contemplating these Provincial Rates then, it should be borne in mind that, of their whole amount, 475,000 *l.* is really of the same character as is elsewhere included in the gross Land Revenue payments, and does not imply additional

additional taxation. The taxation proper under this Head does not, according to the Regular Estimate, exceed 2,205,000 *l.*, the chief items being,— REGULAR ESTIMATES (REVENUE), 1878-79.

| | £. | £. |
|---|---|---|
| Bengal—Public Works Cess (Act II. of 1877) - - | 338,000 | |
| „ District Road Cess (Act X. of 1871) - - | 340,000 | |
| „ Zemindary Dâk Cess - - - - - | 26,000 | |
| „ Wards' Rate - - - - - - - | 6,000 | |
| | | 710,000 |
| Bombay.—6¼ per Cent. Cess (Act III. of 1869) - - - - | | 217,500 |
| Punjab.—District Funds, including Famine Cess (49,000 *l.* a year) —Acts XX. of 1871 and (Famine Cess) V. of 1878 - - - | | 239,000 |
| Madras.—Local Fund Cess (Act IV. of 1871) - - - - | | 546,000 |
| North-Western Provinces and Oudh.—Local Rates (Famine Cess not yet imposed, but estimated to yield 110,000 *l.* a year) (Acts XVII. and XVIII. of 1871, VII. of 1877) (Acts III. and IV. of 1878 not yet introduced) - - - - - - - | | 426,000 |
| Central Provinces.—Ditto - - - (including Additional Rate (Act X. of 1878), 12,860 *l.*) - - - - - - - | | 36,000 |
| Burmah.—Ditto - - - (Government Order, January 1875) - | | 28,000 |

60. Of these, the only cesses recently imposed are the Bengal Public Works Cess (1877) yielding 338,000 *l.*, the Punjab Famine Cess (1878) yielding 49,000 *l.*, and the Central Provinces Famine Cess (1878) yielding 12,800 *l.* Total 399,800 *l.* The Famine Cess in the North-Western Provinces and Oudh (estimated yield 110,000 *l.*) has not yet been imposed.

61. VII. and 9, *Customs.*—Revenue less 40,000 *l.* Expenditure more 6,000 *l.* Altogether worse 46,000 *l.* Net Revenue 2,238,000 *l.* The Net Revenue in 1877-78 was 2,419,481 *l.*, or more by 181,481 *l.*; but Revenue estimated at 232,000 *l.* was sacrificed last year by the abolition of the Inland Sugar Duties and the partial reform of the Tariff. There has, therefore, this year been some considerable recovery, which would have been larger but for the commercial depression which India has shared with other countries. Customs.

62. VIII. and 10, *Salt.*—Revenue more 87,000 *l.* Expenditure less 101,000 *l.* Total better 188,000 *l.* The payments in respect to Salt to the Native States in Rajputana, including 95,500 *l.* to Jeypore and Jodhpore for Sambhar, amount this year to 164,600 *l.* It has been thought expedient to record these payments under 26 *Allowances and Assignments.* If these payments be taken into the Salt Account, the Regular Estimate still shows a small net improvement of 23,400 *l.* Net Revenue 6,481,000 *l.*, or deducting Allowances and Assignment, 6,316,400 *l.* Salt.

## REFORM OF THE SALT DUTIES. REFORM OF THE SALT DUTIES.

63. The reform of the Salt Duties has made great progress during the year. The object which the Government has had in view in its efforts to equalise these duties throughout India was thus stated in the Financial Statement for 1878-79:— Its object.

"That object is not to increase the burden of the salt taxes on the people of India or to derive therefrom a larger revenue, but to make as large a step as the finances will permit toward the equalisation of those duties, a condition of taxation desirable in itself and an essential preliminary to the abolition of that great opprobrium to British administration, the Inland Customs Line. The Government of India * * * confidently hopes that the time is not distant when this great reform, the object of which is to give the people of India 'the means of obtaining, with the least possible inconvenience, and at the cheapest rate consistent with financial necessities, a supply of salt only limited by the people's capacity for consumption, will be completely carried out.'"

64. The policy was initiated in 1869, when Lord Mayo first directed his attention to the reform of our salt administration. The measures that have been taken are so near completion that a statement of the progress effected may now properly be made. A review in greater detail of all that had been done up to the commencement of the present financial year was given by his Excelleney the Viceroy in his speech in the Legislative Council on the 9th February 1878. Initiated in 1869, now approaching completion.

65. The Inland Customs Line was first formed on the frontier of the North-Western Provinces in 1843. It was gradually extended until it stretched from beyond Attock in the extreme north-west, right across the Continent of India to near Cuttack. It was an almost impenetrable barrier, involving not only more or less annoyance and harassment to the population resident on each side The line.

Reform of the Salt Duties.

side of the line, but serious and vexatious interference with all trade and traffic passing across. Its primary object was the levy of duty on salt; but a heavy export duty was at the same time imposed on the sugar produced in our own territories, hampering its progress to its natural markets in Rájputána, and Central and Western India.

Northern India unfairly weighted.

66. In Southern India, the population of which enjoyed natural advantages in the proximity of the sources of supply, there was a light duty on salt, and in the greater part of Northern India, already weighted by the greater remoteness of its sources of supply, there was a heavy duty. There was

Supply deficient.

cheap salt in Southern, but very dear salt in Northern, India. Not only was salt dear in Northern India, but it was deficient in quantity, and there was a liability, at any time, that it might become both dearer and more scarce, since the most important sources were isolated from the markets they supplied by long stretches of roadless semi-desert tracts, traverseable only by camels or bullocks.

Preventive establishment.

67. In 1869-70 the Inland Customs Line was 2,274 miles in length, and it was guarded by 223 officers and 11,703 men, at an annual cost of 162,000 *l.* A thousand miles of this line have already disappeared. The sugar duties were abolished last year; and our sugar, in greatly increased quantities, now passes free into Rájputána, Central India, and Sindh.

Inequality of Duties.

68. In 1868-69 the duty in the Madras and Bombay Presidencies was *Rs.* 1. 8 *a.* per maund of 82 lbs.; in Bengal it was *Rs.* 3. 4 *a.*; in the rest of Upper India 3 rupees; while in Sindh it was only 8 annas. There were no tenable grounds for these extraordinary inequalities in the taxation imposed upon salt in different portions of the Empire.

Recent measures.

69. When last year's Budget was presented, the duty had already been raised on salt in the Madras and Bombay Presidencies to *Rs.* 2. 8 *a.* per maund, while it had been reduced in Northern India to *Rs.* 2. 12 *a.*, and in Bengal to *Rs.* 3 per maund. It was then announced that the export duty on sugar would be abolished on the 1st of April, and that it was hoped that the arrangements with the Native States would soon be completed. Those arrangements had for their object, by means of amicable agreements with the Native Chiefs, the establishment of British control over all the principal local salt sources, similar to that which has been exercised for several years past with complete success at Sambhar.

Agreements with Native States concluded.

70. During the past year the treaties with the Native States have been brought to a satisfactory conclusion, and, on the 1st of October 1878, the Government entered on a lease of all the more important salt sources in Western Rájputána.

Line to be now abolished.

71. The Government considers that the time has come for the abolition of the Customs Line, and from the 1st of April 1879 it will, with one exception, cease to exist There will then only remain the Trans-Indus section of the line, costing 6,600 *l.* a year. This small section is maintained to prevent the nominally-taxed Kohat salt, sold to the border tribes, coming back into our own territories, and there can be no doubt that arrangements will be matured before long which will lead to its abolition. It is hardly possible to estimate too highly the importance of the great reform which has thus, after efforts extending through many years, been at last effected. It is not too much to say that the abolition of this Customs Line will remove one of the greatest existing reproaches against British administration in India.

Final reduction of duty.

72. The hope expressed a year ago by his Excellency in Council, that a further reduction in the duty in Northern India might become feasible hereafter, was speedily fulfilled. At the end of July last it was resolved no longer to delay the final reduction of the duty to *Rs.* 2. 8 *a.* It was reduced at the same time to *Rs.* 2. 14 *a.* in Bengal. This resulted in an immediate and very extensive expansion of the trade.

Effect upon prices.

73. The measures taken during the past year have not yet had time to produce their full effect; but, so far as it is possible to form a judgment, the results have been highly satisfactory. Comparing present prices with those which prevailed

vailed in 1868, before the first steps in the new policy, were taken, we find the following facts. At the chief salt mart in Northern India, Agra, in January 1868, good average Sámbhar salt was selling wholesale at *Rs.* 5. 8 *a.* per maund. In 1869 the price was 6 rupees. In January 1879 similar salt was selling at only *Rs.* 3. 8 *a.* per maund. Thus a reduction of nearly 40 per cent. in the price of the most important salt in Northern India has been secured at the cost of a reduction of 16¼ per cent. in the duty. The increased duty in Southern India has necessarily increased the price of salt, but by no means to so serious an extent as might have been anticipated. In 1868-69 the average retail price of salt, in nine of the principal marts of Madras and Bombay, was *Rs.* 2. 4 *a.* per maund, while at the present time it is about *Rs.* 2. 11 *a.*

REFORM OF THE SALT DUTIES.

In Northern, And Southern India.

74. The net salt revenue of the Empire which, in 1868-69, stood at 5,176,000 *l.*, stands for the current year at 6,316,000 *l.* This great increase was no part of the original programme; but an increase was always anticipated as the necessary result of a more scientific administration, and it has been obtained not only without any general addition to the taxation on salt, but with a positive reduction of the general average burden. The anticipation that, other reasons apart, it would be found financially more profitable to levy the salt duty at a moderate rate on a maximum consumption, rather than at a high rate on a restricted consumption, has been already verified, and the Governor General in Council confidently trusts that it will be more completely verified hereafter.

Effect upon Revenue.

75. It must not be forgotten that the result of the measures which have been already taken is this, that while the duty on salt and its cost to the consumer have been increased to 47,000,000 of people, the duty and the cost have been reduced to more than 130,000,000.

Relief to majority of consumers.

76. The means are not at present available of saying with confidence what effect has been produced on the actual consumption of salt. The first effect of raising the duty in Bombay and Madras has been now, as on former occasions, to diminish sales, but to a small degree only, during the current year. These two Presidencies cannot be taken separately, because Mysore, the Nizam's territories, Berar and the southern portion of the Central Provinces, are supplied from them; and, as the course of trade in grain and other articles which constitute the exchanges for salt, has varied, and as facilities of communication have been improved on this or that side, so the tracts mentioned have at some times drawn more largely on Madras, and at other times on Bombay. But, if the two be taken together, and free and nominally taxed salt be excluded from the account, it will be found that the total amount of salt that paid duty in 1877-78 was, in round numbers, 10,675,000 maunds, while for the current year it is expected to be 10,350,000 maunds, exhibiting for this transition year the small decrease only of about 3 per cent. But in 1867-68, the total consumption was only 9,900,000 maunds, showing that there has been, notwithstanding the increase of duty, a great increase of consumption, and this increase is the more remarkable when regard is paid to the great losses of population and wealth during the last three years in Southern India from famine. The consumption of salt appears, indeed, to have been larger in the Madras and Bombay Presidencies during the present year than in any previous year excepting 1877-78.

Consumption in Madras and Bombay.

77. It is still more difficult to give a trustworthy estimate of the consumption in Northern India; for the area and population supplied by salt crossing the Customs Line has from time to time varied. It appears, however, from the returns of the Inland Customs Department that the supply for the whole of Northern India from 1864-65 to 1870-71 was, on an average, 11,600,000 maunds a year; from 1870-71 to 1877-78 the average annual supply was 13,200,000 maunds, or an increase of 14 per cent. This does not include any increase which may follow from the reduction of duty made during the current year, the full effect of which has not yet been developed. There has also been a steady increase in the quantity of salt consumed in Bengal. The quantity which has paid duty during the present year is larger than in any previous year. Taking India as a whole, we find the total apparent consumption to have been 22,750,000 maunds in 1867-68 and 24,200,000 for 1878-79.

Consumption in Upper India.

And Bengal.

 78. The

REFORM OF THE SALT DUTIES.

Increased consumption expected.

78. The Government of India does not doubt that, within the next year or two, it will be found that there has been a very large and real increase in consumption, far exceeding that which can be legitimately ascribed to mere increase of population.

Effects of measures in Native States.

79. The new arrangements for the local control of the salt manufacture having been in force for a few months only, it is too soon to say much regarding the effect produced by them in the Native States; but, so far as it is now possible to judge, the change of system has involved much less difficulty and friction than might have been anticipated. This fortunate result is mainly due to the action taken by the Rulers of those States; they have given their co-operation and assistance in a manner which deserves the warm acknowledgments of the British Government.

New measures in Rájputáná explained.

80. The following statement, taken chiefly from official reports on the subject, will explain the nature of the new measures. The salt in the Native States of Rájputáná is of two kinds; one of a superior quality, and worth carriage to a distance; the other inferior earth salt, used by the poorest classes locally, and not hitherto transported far as an article of trade. In taxing the superior salt at the places of production, it is necessary to prevent the development of a trade in the inferior salt which could not bear the imposition of a duty. The problem was how to compass the desired objects without unduly interfering with the internal administration or revenues of the Chiefs of the Native States, or with the interests of their people.

Lease of salt sources.

81. Four tracts which yield superior salt have been taken on lease by the British Government. The arrangements settled by these leases follow precisely the precedent of the lease under which the Sambhar Lake has been managed for the last nine years without the slightest friction with the Native States, and with the most beneficial results on the price of salt. The rent of the five new salt sources leases amounts to 38,700 *l.* a year. At these places, the British Government will occupy the position, with reference to the manufacture, which has hitherto been held by the Chiefs from whom they have been leased. With some exceptions, an excise duty of *Rs.* 2. 8 *a.* per maund has been imposed on all salt manufactured, this being the uniform rate of salt duty which has now been fixed in all British territory surrounding these States. With railway communication making rapid progress across Central India and Rájputáná, the maintenance of different rates of salt duty would have been absolutely incompatible with the abolition of the Customs Lines.

Local manufacture abolished.

82. Under these arrangements, the manufacture of local salts at any sources besides those leased to the British Government, has ceased generally throughout the States with which the Agreements have been made. To this rule there are, however, some exceptions. Wherever local salt manufacture was found existing in a State, if it was judged that the manufacture might continue without risk of serious damage to the British revenue, the State was allowed the option of continuing it under certain restrictions, up to certain limits.

Compensation to salt-makers and others.

83. Liberal compensation has been paid to manufacturers and others interested in the salt works which have been suppressed. It amounts to 54,200 *l.* Annual sums, aggregating about 4,100 *l.*, were paid to landholders, jagirdars, and others, whose interests will be affected by the closing of the local salt works, and by the abolition of transit duties.

Free supply.

84. For the supply of the people of the Jodhpore State, 225,000 maunds of superior salt will be passed yearly from the leased works in that State free of all British duty. For the supply of the people of Bikanir, Meywar, and Serohi, quantities aggregating 158,000 maunds will be passed annually from those works, subject to only half the British duty; while if these allotments prove insufficient for the supply of the people of the States (which possess no superior salt of their own), they will be open to reconsideration.

Payments to Native States.

85. To the Jodhpore State a yearly payment of 12,500 *l.* will be made as compensation for transit and export duties on salt, as well as for the loss of miscellaneous receipts connected with salt, and for the maintenance of preventive establishments to keep down illicit manufacture, &c. Similar payments, amounting to 5,280 *l.*, will be made to the Bikanir, Meywar, and Serohi States.

The

The annual sum of 31,250 *l.*, to be paid to the Gwalior State, represents duty at *Rs.* 1. 4 *a.* per maund on the consumption of British taxed salt in that State; and the sum to be paid to Datia, 1,000 *l.*, represents the duty at eight annas per maund on the consumption in that State. It was ascertained that these rates of duty have hitherto been levied by the Chiefs in these two States on imported superior salt.

Reform of the Salt Duties.

86. The British Government have further agreed to give to seven of the smaller States, quantities of superior salt aggregating 13,360 maunds, free of all charges, in addition to 21,000 maunds given under the Sambhar treaties to the Jeypore and Jodhpore Durbars. The remaining five States in Rájputáná,* the Lawa Chiefship, and the Baháwalpur State, will be supplied with salt on which the British duty has been levied.

Other concessions.

* Ulwur, Dholpur, Kishengarh, Bhurtpore, Jeypore.

87. The annual payments by the British Government aggregate 84,000 *l.* It is calculated that in each case the payment will be about equivalent to the duty realised, and that it will liberally compensate the Chiefs for the salt revenue and transit duties which they and their feudatories will forego.

Yearly payments.

88. The Baháwalpur, Alwar, Dholpur, and Kishngarh Chiefs, and the Thákur of Lawa, have agreed to abolish all local transit duties within their territories. In Bhurtpore and Jeypore the transit duties on salt, sugar and saccharine produce will be abolished; and in the remaining seven States, all salt upon which British duty has been levied, will pass free of any kind of duty.

Abolition of some transit duties.

89. The duties which, until last April, were levied on sugar and saccharine produce exported across the Inland Customs Line, averaged more than 150,000 *l.* annually, and fell mainly upon the people of the States in Rájputáná and Central India. These duties have been abolished; and the people of the States will now also be relieved from the local salt duties and from the transit duties abolished under the Agreements.

Sugar duties removed.

90. When these negotiations were begun, there was some hope that arrangements might be concerted, whereby the funds realised from the taxation of salt in these States might be employed in redeeming all the transit, export, and import duties, so that free trade might be established throughout. But although some progress was made in this direction, and four of the minor States agreed to the plan, yet the obstacles to a general redemption of all local duties were soon found to be serious. The preliminary impediment lay in the reluctance expressed by a large majority of the Chiefs to accede to an arrangement whereby they would have exchanged revenues raised by themselves for assignments from the Government, and submitted to a perceptible disturbance of their revenue system. In the second place, it proved to be very doubtful whether the proceeds of the salt duties in these States would suffice to redeem the local customs duties upon any valuation which the Chiefs would willingly accept. And, in the third place, it was necessary to remember that the transit duties are likely to diminish year by year. Whenever railways run through a State, the transit duties which are universal and often onerous throughout the Native States, are perforce relinquished, to the great relief of the people. The political officers were therefore instructed to refrain from any pressure, in negotiation, for the general redemption of the transit duties, and to confine arrangements to points essentially connected with the main object, the removal of the Inland Customs Line.

General abolition of transit duties given up.

91. Although it is difficult to estimate with precision the actual amount of taxation which has been taken off in these States, yet undoubtedly an important diminution has been effected. The Imperial sugar tax has gone; also all the transit duties, and these were not light, upon salt. In the four States under special agreement to forego all local duties, the relief has been very considerable. In the Bahawalpur State, for example, customs duties exceeding 25,000 *l.* annually have been given up. In Alwar it is estimated that the duties foregone by the Maharao amounted to a taxation of 20,000 *l.* annually on the people of that State. In Bhurtpore the salt revenue of the Maharaja was about 27,000 *l.* The customs revenue of the Dholpur State was more than 7,500 *l.* The sum of 38,700 *l.* to be paid annually to the Maharajah of Jodhpore for the lease of the four tracts within his territories, represents, approximately, on a liberal estimate, the annual revenue which the State realised by the taxation of salt produced within those tracts.

Reduction of indigenous taxation in Rájputáná.

REFORM OF THE SALT REVENUE.

No direct profit from consumption in principal Native States.

92. It is not expected that the British Government will make any direct profit from the duty realised on the salt consumed in these fourteen States by their people. The total estimated revenue to be derived by this Government from the tax on the consumption of these States amounts to 165,600 *l.* Against this sum must be put the payments and remissions to be made by the British Government, amounting altogether to 188,400 *l.* The 150,000 *l.*, the average annual revenue derived from the sugar export duties which have been given up, and which fell almost entirely on the people of these Native States, has been left out of this account.

Chiefs liberally treated,

and others.

93. It will be seen from the foregoing general description of the arrangements concluded, that the Chiefs have been treated with great liberality. They have been amply compensated for all possible loss of revenue; and there is every reason to believe that they are well satisfied with the terms they have obtained. Moreover, all persons whose proprietary or manufacturing interests are affected, have been fully indemnified, while many advantages have been given to the people which will go far to compensate the fresh salt taxation they will have to bear.

Benefits conferred upon these States at cost of British revenue.

94. Nor must it be forgotten that the British Government has already spent seven millions sterling, and will eventually have spent ten millions on railways running through the Native States of Rájputáná and Central India. The people of all these States benefit by the cheapened and facilitated transport of every article carried by these railways, and the great trunk lines with which they are connected, as well as by the cessation of transit duties, wherever the railways displace road traffic; their communications with the sea-board and with the great trading marts of India, which had hitherto been exceedingly bad and unsafe, have been made easy and secure, to the great advantage of their trade.

General financial results.

95. The general financial result of the whole of the arrangements now nearly completed may be stated as follows: The Government expects to receive altogether on account of the consumption of salt in the Native States 265,600 *l.* It also expects an eventual saving in establishments, &c., in the Inland Customs Line of 95,000 *l.* The total gain is thus 360,600 *l.* On the other hand, the estimated expenditure on account of compensation, &c., paid to the Native States under the new agreements, and under the Sambhar Treaties of 1870, amounts to 258,900 *l.* To this sum has to be added 150,000 *l.* on account of sugar duties relinquished, making a total of 408,900 *l.*

Balance in favour of Native States.

96. The balance in favour of the States affected by these measures is therefore about 143,000 *l.*, and the balance against the British revenues is about 48,000 *l.* a year. This, it is confidently expected, will be recovered by the increased consumption that will follow the reduction of the cost of salt in British territory, and, in spite of the duty, in many parts of the Native States.

Abolition of the line.

97. Except by measures of the kind which have been described, the abolition of the Inland Customs Line would have been impossible.

Officers to whom credit is due.

98. The Governor General in Council hopes that the essential objects of the fiscal policy which the Government of India and that of Her Majesty have long had at heart, have now been, for the most part, secured, and that, in the attainment of those objects, the compensation of local interests has been equitably adjusted. For this result, great credit is due to the Political Officers concerned in the negotiations, and especially to Mr. A. C. Lyall and Sir Henry Daly, to whose experience and ability may be attributed the good will and friendly accord with which these arrangements have been settled in Rajputana and Central India. Nor must reference be omitted to the services of Mr. A. O. Hume in connection with this policy. The agreements which have now been made are the logical complement of the preceding Agreements which were negotiated by Mr. Hume in 1870 with the States of Jodhpore and Jeypore, on behalf of the Government of the late Lord Mayo, for the lease and management of the Sambhar Lake. In a minute, dated the 9th July 1874, on the subject of the Sambhar negotiations, Sir John Strachey observed that the responsibility for them practically rested with Mr. Hume, and that to him belongs the credit of their eminently satisfactory results. After the ratification of the treaties concluded by Mr. Hume, the system of management at the Sambhar Lake was initiated and organised by him in the face of considerable difficulties. That

system

system has since worked admirably, and it has latterly been superintended and developed with much ability by Mr. G. H. M. Batten, who succeeded Mr. Hume as Commissioner of Customs. REFORM OF THE SALT REVENUE.

99. The pledges given by the Government last year in regard to the salt duties have now been fulfilled. The increase of duty in Madras and Bombay, combined with the reductions in the Bengal Presidency, was estimated to give a net temporary increase to the salt revenue of 300,000 *l.* Regarding this Sir John Strachey said in his speech in the Legislative Council on the 27th December 1877: "As the avowed policy of the Government is to equalise the salt duties by the reduction of these duties in the Bengal Presidency, this last-named addition of 300,000*l.* will not constitute a permanent item of revenue. On the contrary, it is our intention, so soon as the improved position of the country will admit, to carry out the long-deferred equalisation of these duties, which will involve the sacrifice of the temporary increase of income which our present needs will not permit us to forego." The sacrifice of revenue involved by the measures of reduction taken in July last is estimated at 300,000*l.*, the same amount which had been gained by the measures of the previous December in Madras and Bombay. No increase of taxation as a whole.

100. The salt duty has thus been equalised throughout India at the rate of *Rs.* 2. 8*a.* per maund, with this exception: that in the Lower Provinces of Bengal the rate remains for the present at *Rs.* 2. 14*a.* In Burmah the duty is still only 3 annas a maund. Equalisation of duty accomplished.

101. IX. and 11, *Opium.*—Revenue more 1,097,000*l.* Expenditure less 487,000*l.* Net Revenue 7,584,000*l.*, being 1,584,000 *l.* more than estimated. This Net Revenue has been only once exceeded (1871–72). Of the improvement, 1,034,000*l.* has occurred in Bengal and 550,000*l.* in Bombay. Both the Bengal and the Malwa crops failed seriously last year, but the Malwa stock seems to have been larger than was supposed. A saving in the payments for the Bengal crop does not properly appertain to the year in which it happens, so that the finances of 1878-79 may be held to be unduly benefited under this Head to the extent of 487,000*l.* Opium.

102. The average price obtained for Bengal Provision Opium during the year was 1,228 rupees a chest, being 66 rupees more than was estimated. Average price.

103. Only 43,140 chests of Bengal Provision Opium were manufactured from the crop of 1877–78, as follows:— Outturn, 1877-78.

| | |
|---|---|
| Behar | 18,140 |
| Benares | 25,000 |
| TOTAL | 43,140 |

This is the smallest outturn from the Patna Factory since 1860–61.

104. The Reserve stock from the Crop of 1876–77 on the 31st December 1878 was as follows:— Reserve stock.

| | |
|---|---|
| Patna | 20,253 |
| Benares | 28,229 |
| TOTAL | 48,482 |

105. X. and 12, *Stamps.*—Revenue more 94,000*l.* Expenditure less 8,000 *l.* Improvement altogether 102,000*l.* Net Revenue 2,955,000*l.*; being the largest Net Revenue yet obtained. The improvement is in Bengal 45,000*l.*, the North Western Provinces 26,000*l.*, Madras 29,000*l.*, and Burmah 13,000*l.* Stamps.

106. XI. *Mint.*—Revenue less 8,000*l.* Expenditure less 5,000*l.* Net Revenue less 3,000*l.* Net Revenue 67,000*l.* Notwithstanding the small importation of silver, 5,51,20,000 rupees has been coined to date, the Mints having begun the year with large balances. Mints.

107. XXIII. and 29, *Miscellaneous.*—Revenue more 178,000*l.* Expenditure more 25,000*l.* Net Revenue more 143,000*l.* Net Revenue 60,000*l.* Revenue aggregating 153,800*l.* transferred to this Head from VI., *Provincial Rates*, and 16,000*l.* from I., *Land Revenue.* Some corresponding expenditure has also been transferred in like manner. Interest on debt.

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## EXPENDITURE, 1878–79.

108. 1 and XXI., *Interest on Debt.*—Expenditure more 98,000*l.* Revenue more 50,000*l.* Net Expenditure more 48,000*l.* Of the increase of Revenue, 12,000*l.* is transferred from VI., *Provincial Rates*, and belongs to Local Funds. Thus the real increase of Net Expenditure is apparently 36,000*l.* It is really much larger; for the Estimate was made upon the expectation that the coming loan would be raised at 4 per cent., and 200,000*l.* discount was provided; the actual discount was only 39,294*l.* The true corrected excess Net Expenditure for interest is accordingly 197,000*l.* Net Expenditure 5,395,000*l.*, more by 183,000*l.* than last year.

Four and a half per cent. loan, 1878.

109. Under Notification, No. 616, dated 27th May 1878, 2,500,000*l.* was borrowed at 4½ per cent. for 15 years. This Loan was subscribed at an average of *Rs.* 98. 6*a.* 10*p.* for 100 rupees, and the discount (39,294*l.*) is recorded under this Head in the Regular Estimates.

Four and a half per cent. transfer loan, 879.

110. On the 12th August last, a Transfer Loan was issued for 10 crores of rupees to enable the Government to discharge the Five-and-a-half per Cent. Loan of 1859–60, which will mature on the 1st May 1879. The conditions of this Transfer Loan were those of the Loan of the 27th May, namely, 4½ per cent. for 15 years, with some slight special advantages. As an alternative, a form of security was proposed which was designed to yield about 4 per cent. by the Sterling Standard: it was not open to the Government of India to adopt the simpler plan of paying an equivalent amount of sterling interest in London; it was supposed, however, that some of the holders of the Five-and-a-half per Cent. Loan would prefer to 45 rupees a year, a varying sum in rupees which would always closely represent 3*l.* 10*s.* a year, that is to say, that they would be willing to contract for the remittance of their interest home at a permanent exchange of 1*s.* 6⅔*d.*, and prefer 4 per cent. with the exchange so far secured, to 4½ per cent. without any protection against the fluctuations of the exchange. But this expectation was not fulfilled, notes for only 25,000*l.* having been issued in the 7*s.* per cent. form.

Seven shillings per cent. form.

Progress of the operation.

111. The total amount of the Five-and-a-half per Cent. Loan outstanding when the operation began was 9,845,170*l.* Circumstances have not been favourable for the operation; but, nevertheless, substantially, the transfer has been effected, enough of the holders of the Five-and-a-half per Cent. Loan having transferred their holdings to the Transfer Loan to enable the Government, with the assistance of the cash subscriptions to the Transfer Loan (amounting to 1,393,457*l.*), to issue formal notice that the Five-and-a-half per Cent. Loan will be paid off at maturity. The reduction of interest thus effected will cause a considerable yearly saving; but the payment this year, in anticipation of due date, of the last half-year's interest on the Five-and-a-half per Cent. Loan has added to the expenditure this year.

Its effect.

Refunds.

112. 3, *Refunds.*—The increase of 33,000*l.* is entirely for the License Tax Refunds (38,000*l.*), of which 30,000*l.* are estimated at Bombay.

Post Office.

113. 14 and XII., *Post Office.*—Expenditure more 67,000*l.* Revenue more 38,000*l.* Net worse 29,000*l.* Net Expenditure 99,000*l.* The excess expenditure is owing to the transfer to this Head of Provincial and Local Expenditure from 17, *Minor Departments.* The Imperial Account shows an improvement. It is to be remembered that there are Cesses included under VI., *Provincial Rates*, levied to cover the Local Expenditure now incorporated. These Cesses aggregated 35,400*l.* this year.

Telegraphs.

114. 15 and XIII., *Telegraphs.*—Expenditure less 43,000*l.* Revenue more 42,000*l.* Net better 85,000*l.* Net Expenditure 95,000*l.*, the lowest net expenditure yet recorded. The improvement is chiefly in State messages, and is partly attributed to the military operations beyond the Frontier.

Progress of telegraph revenue.

115. The Director General remarks that it is worthy of note that notwithstanding the loss upon working the Ceylon Line (from which loss the Government of India is seeking relief), the net charge of the Indian Telegraph Department on the Imperial Revenue is now solely due to Capital Expenditure.

Administration.

116. 16, *Administration.*—Increase 21,000*l.* spread over various Provinces.

Minor departments.

117. 17 and XIV., *Minor Departments.*—Expenditure less 187,000*l.* Revenue more (for Chinchona) 40,000*l.* Net Expenditure 297,000*l.* Local Funds Expenditure estimated under this Head now transferred to others.

Law and justice.

118. 18 and XV., *Law and Justice.*—Expenditure more 101,000*l.* Revenue more 51,000*l.* Net Expenditure more 50,000*l.* High prices of food and consequent increase in cost of maintaining prisoners.

119. 19 and

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119. 19 and XVI., *Police.*—Expenditure more 57,000 *l.* Revenue more 144,000 *l.* Net Expenditure less 87,000 *l.* Net Expenditure 2,212,000 *l.* Local Funds (chiefly Cattle Pounds) yielding 129,000 *l.* of Revenue with corresponding expenditure, transferred from VI., *Provincial Rates*, and 17, *Minor Departments.* — Police.

120. 20 and XVII., *Marine.*—Expenditure more 23,000 *l.* Revenue more 32,000 *l.* Net Expenditure less 9,000 *l.* Net Expenditure 364,000 *l.* No remarks. — Marine.

121. 21 and XVIII., *Education.*—Expenditure less 29,000 *l.* Revenue more 34,000 *l.* (28,000 *l.* transferred from VI., *Provincial Rates*). Net Expenditure less 63,000 *l.* Net Expenditure 841,000 *l.* Saving in Madras. — Education.

122. 22, *Ecclesiastical.*—Saving 6,000 *l.* Accidental. — Ecclesiastical.

123. 23 and XIX., *Medical.*—Expenditure more 16,000 *l.* Revenue more 20,000 *l.* Net Expenditure less 4,000 *l.* Net Expenditure 610,000 *l.* No remarks. — Medical.

124. 24 and XX., *Stationery and Printing.*—Excess Expenditure 79,000 *l.* Excess Revenue 28,000 *l.* Net Excess Expenditure 51,000 *l.* Net Expenditure 461,000 *l.* Growth of expenditure general. — Stationery and printing.

125. 25, *Political.*—More 68,000 *l.* Arrears of subsidy paid to His Highness the Khan of Khelat. — Political.

126. 26, *Allowances and Assignments.*—Excess 178,000 *l.*, of which 164,600 *l.* is for the salt payments for Sambhar, and under the new engagements with Native States in Rajputána. — Allowances.

127. 27, *Civil Furlough Allowances.*—Less 2,000 *l.* Accidental. — Furlough allowances.

128. 28 and XXII., *Superannuations.*—Expenditure more 139,000 *l.* Revenue more 80,000 *l.*, explained mainly by the authorised retirement of many of the Subscribers to the Bombay Medical Retiring Fund, who will receive back their subscriptions, amounting with interest to 68,739 *l.* The balance at credit of the Fund did not suffice to meet the claim of these Retiring Members. Apart from this, however, the expenditure under this Head, already large, is generally increasing. Net excess Expenditure 59,000 *l.* Net Expenditure 1,303,000 *l.* — Pensions.

129. 30, *Famine Relief.*—Excess Expenditure 55,000 *l.* A grant of 500,000 *l.* was made all for expenditure in Madras. In that Presidency the actual expenditure is only 450,000 *l.*, the Provincial Government having contracted to close the Famine Account for this sum. But 100,000 *l.* has been spent in the North Western Provinces and Oudh, of which 37,500 *l.* was paid from Provincial Resources, 4,000 *l.* in Bombay, and 1,000 *l.* in Rajputána. — Famine relief.

130. In the 13th paragraph of the Resolution prefixed to the Financial Statement for 1878–79, the ultimate net cost of the Famine of 1876–78 in South India was estimated at 9,750,000 *l.*; but it was explained in the Statement itself that perfect accuracy was unattainable. The difficulty of making any accurate estimate has now been increased by the complication of scarcity supervening in Upper India before the cessation of Famine Expenditure in the South. — Estimated cost last year.

131. The arrears of Land Revenue collected in 1878–79 are expected to exceed the Regular Estimate by 170,000 *l.*; and it is estimated that in 1879–80 further arrears amounting to 200,000 *l.*, lying over from the Famine in Southern India, will be collected. Perhaps the net direct cost of the Famine may now be estimated at 9,400,000 *l.*; namely, 1,300,000 *l.* in Bombay, and 8,100,000 *l.* in Madras. But the loan to Mysore has now been increased to 800,000 *l.*, making, with 500,000 *l.* lent to His Highness the Maharaja Sindhia, 1,300,000 *l.* in all lent to Native States. The cost of the Dhond and Munmar Railway, which was undertaken solely on account of the Famine, is now estimated at 1,350,000 *l.*; it is impossible at present to say to what extent this capital expenditure will be reproductive; it is as yet yielding nothing. There were other items of expenditure of a like kind which cannot be so readily identified. — Present Estimate, 9,400,000 *l.*

132. Altogether the disbursements of the Government of India, together with the loss of Revenue due to the Famine in South India, will probably fall little short of 13,000,000 *l.* The loss to the country must have been much more than even this formidable sum. — Gross outlay 13,000,000 *l.*

133. 31 and XXIV., *Public Works Ordinary.*—Expenditure less 84,000 *l.* Revenue more 328,000 *l.* 296,000 *l.* transferred, with corresponding expenditure, from VI., *Provincial Rates* (chiefly ferries and tolls). Net Expenditure less 412,000 *l.* The transferred Local Revenue greatly exceeds the transferred Local Expenditure. — Public works ordinary.

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Irrigation and navigation.

134. 32 and XXV., *Irrigation and Navigation.*—Revenue more 108,000 *l.* Expenditure less 105,000 *l.* Net Expenditure less 205,000 *l.* 85,500 *l.* Revenue transferred from VI., *Provincial Rates.* Owing to the changes which this head has undergone, it is not possible to explain the remaining difference from Estimates satisfactorily.

135. The portion of these Heads which appertain to *Productive Public Works* is separated off below the first total in Abstract Statement No. II., and shows Revenue more 29,000 *l.* Expenditure more 13,000 *l.* Net Revenue more 16,000 *l.* Net Revenue 195,000 *l.*

Guaranteed railways.

136. 33 and XXVI., *Guaranteed Railways.*—The details of these Railways will be found in Appendix B. (Table No. V.), and a comparison between the original and the present estimates of the finances of these Railways for the current year can be most conveniently made by that Table. It was originally estimated that these Railways would impose upon the Revenue a net charge of 906,450 *l.* The charge is now expected to amount to 1,490,400 *l.*, or 583,950 *l.* more. Of this sum 92,500 *l.* is due to a falling off in the Net Traffic Earnings, chiefly by reason of large expenditure for the restoration of works injured by floods; 164,500 *l.* to an increased charge for interest, which is entirely caused by the fall in the Exchange, for the actual sterling payment is 10,000 *l.* less: the share of the increased loss by exchange which appertains to these transactions is in fact 170,400 *l.* 294,000 *l.* is for increased surplus payments to the Companies, of which half is due to the earnings during the last half-year of 1877-78 having been larger than was expected, and half to an error in the Original Estimate, and 42,450 *l.* is owing to excess loss upon the Capital Transactions.

Falling off.

137. Thus these Railways are now expected to yield 1,884,256 *l.* less than in 1877-78, and a smaller net revenue than in any earlier year since 1873-74. The gross earnings will, indeed, be far larger than in any of these earlier years; but the working expenses are, owing to costly restorations, rather high. A main cause of the unfavourable comparison of the present year with recent years other than 1877-78 (the circumstances of which year were altogether exceptional) is the progressive fall in the exchange. The growth of the Net Traffic Earnings has been considerable; but it has not kept pace with the increased charge for interest, and, above all, with the increased cost of the interest in silver. The last cause unfavourable to the year's finances is the exceptional amount to be paid for Surplus Profits, which were largely earned last year.

State railways.

138. 34 and XXVII., *State Railways.*—Expenditure more 328,000 *l.* Revenue less 7,000 *l.* Net Expenditure more 321,000 *l.* Net Expenditure 27,000 *l.* The portion of the capital cost of the *Mathura-Hatras* and *Ghazipore-Dildarnagar* Local Lines subscribed to date from Provincial and Local Funds by the Government of the North Western Provinces is now shown here as expenditure, besides the expenditure upon Surveys and upon the Indian Salt Lines. The portion of the State Railway Revenue and Expenditure which appertains to Railways treated as Productive Public Works in the Accounts will be found below in the first total Abstract Statement No. II., and shows decrease of Revenue 7,000 *l.*; increase of expenditure 72,000 *l*, ; more Net Expenditure 79,000 *l.*; and a Net Revenue of 179,000 *l.* The traffic upon these Lines does not grow as quickly as might be wished.

Madras Canal Company.

139. 35 and XXVIII., *Madras Irrigation and Canal Company.*—For the first time in its history the works of the Company are expected to yield some Revenue in excess of the working expenses; the net expenditure shows an improvement of 16,000 *l.* But this is owing to the collection of arrears of Revenue, coupled with the refusal of the Government to bear any longer the excess current working expenses of the works of this Company. The true effects during recent years upon the Indian Finances of the guarantee of interest upon the capital of this Company is shown in Appendix B., Table VI.

Provincial surplus and deficit.

140. 36 and XXIX., *Provincial and Local Surplus and Deficit.*—Surplus more 279,000 *l.* Deficit less 235,000 *l.* Net result better 514,000 *l.* It was expected that the Provincial Governments would spend 268,000 *l.* more than their accruing Revenues. They are now estimated to spend 246,000 *l.* less than their accruing Revenues. Some part of this improvement of the Provincial resources is explained by the concessions to Burmah and Assam, but the bulk of it is due to improvement in the Provincial and Local Revenues, and to reduction of the Provincial Expenditure. The closing balances of the Provincial and Local Treasuries at the end of each year will be found in Abstract Statement No. IX.

The army.

141. 37 and XXX., *The Army.*—Expenditure more 1,210,000 *l.* Revenue more 30,000 *l.* Net Expenditure more 1,180,000 *l.* Net Expenditure 16,085,000 *l.*

Cost of the war.

142. It is impossible at present to estimate the cost of the Military Operations now in progress beyond the North Western Frontier of India; but it is believed

believed that the excess cost of the Army attributable to that cause recorded in the Accounts of 1878-79 will not exceed 670,000 *l.* The remainder of the excess here is due to higher prices in India (350,000 *l.*), and to increased expenditure at the *Home Treasury* (166,900 *l.* net.)

Exchange.

143. 38 and XXXI., *Loss and Gain by Exchange.*—Loss more 400,000 *l.* Gain less (smaller, Net Railway Traffic Earnings) 74,000 *l.* Net Loss more 474,000 *l.*, notwithstanding that 1,320,000 *l.* less than Estimate has been remitted to the Home Treasury. Instead of 17,000,000 *l.* only 15,680,000 *l.* are now expected to be so remitted.

Further fall of exchange.

144. The estimated rate of Exchange of the year was 1 *s.* 8·4 *d.*, which was, at the time, considered so low that overtures (which could not, of course, be entertained) were made to the Government for a contract for the whole remittance at a higher rate. The actual rate has been 1 *s.* 7¾ *d.*, or nearly three farthings worse.

Gold price of silver. Unfavourable circumstances.

145. The gold prices of silver have fluctuated much more than last year, the highest price being 54¼ *d.* on the 2nd April, the lowest 48½ *d.* on the 21st December. The phenomena in India have all tended to a weaker exchange. The net amount borrowed by the Government has been less than last year by 3,640,606 *l.* The Excess Exports of commodities (other than gold and silver) in the first 10 months of the year is only 15,434,055 *l.*, being 2,318,813 *l.* less than last year, and the Net Silver imported has declined from 13,117,467 *l.* to 2,187,577 *l.*, or by 10,929,890 *l.*

Productive public works capital expenditure.

146. 39, *Productive Public Works.* The Capital Expenditure on *Productive Public Works* is now estimated at 4,599,000 *l.* being an excess over estimate of 44,000 *l.* This excess is due to the inclusion by the orders of the Secretary of State under this Head of the whole expenditure upon the Madras Harbour Works to the end of 1878-79, estimated at 244,000 *l.*

Madras harbour works.

147. The arrangement sanctioned by the Secretary of State in respect to these Works is that the whole expenditure upon them, up to a maximum of 628,000 *l.*, shall be entered under this Head in the Accounts, and that Port dues shall, when the Harbour is completed, be levied at such rates as will yield to the Provincial Government a net income amounting to 4 per cent. interest on the capital cost up to this maximum of 628,000 *l.* The Government of India has undertaken, as its share of the burden, to advance this sum without interest until the Harbour is completed and the Port dues are levied. The Provincial Government will defray from Provincial Resources any cost of the Harbour in excess of the sanctioned sum of 628,000 *l.*, and any such excess will be entered in the accounts as Ordinary Expenditure, and not under the Head 39, *Productive Public Works.* The Provincial Government will also make good to the Imperial Treasury from Provincial Resources 4½ per cent. interest upon the whole amount advanced from the Imperial Treasury.

Details of capital expenditure on productive public works.

148. The details which make up the rest of the estimated capital outlay of 4,599,000 *l.* will be found in Tables VII. and VIII., Appendix B. The expenditure upon the Punjab Northern and Indus Valley State Railways and upon the re-alignment of the Western Jumna Canal is estimated at 1,277,000 *l.* For reasons repeatedly given this expenditure cannot be expected, within any time which can be foreseen, to produce a profit equal to the interest upon it.

Productive public works revenue and expenditure.

149. The Productive Public Works Revenue and Expenditure Account shows the following results: Expenditure more 432,700 *l.*; Revenue less 47,000 *l.* Total more 479,700 *l.*, which is due, partly to the interest being reckoned at 4½ instead of 4 per cent. (a rate which is no longer sufficient), but mainly to the loss upon the Railways. The Accounts show Revenue 6,569,000 *l.*; Expenditure 8,251,000 *l.*; to which if the Gain by Exchange, 374,000 *l.*, and the Loss by Exchange, 1,015,720 *l.*, be added, the result is—

| | £. |
|---|---|
| Revenue | 6,943,000 |
| Expenditure | 9,266,700 |
| Deficit £. | 2,313,700 |

against which is to be set the excess Land Revenue due to the Productive Works

EXPENDITURE.

of Irrigation in Madras and the interest on the Productive Public Works Capital Expenditure, which is not yet producing profit. It will be remembered that the Guaranteed Railways are expected to yield net 1,884,256 *l.* less this year than last.

150. The capital upon which interest at 4½ per cent. per annum is reckoned in this Account is as follows: Total to the end of 1877–78, 29,094,020 *l.*; in 1878-79, 4,599,000 *l.*; and in 1879-80, 3,500,000 *l.*

Ways and means, 1878–79.

151. Including the Capital Expenditure upon Productive Public Works, and excluding the book-credits from the Military Funds, the Public Expenditure in 1878–79 is now expected to exceed the Public Revenue by 3,656,000 *l.* The net Loans to Native States (chiefly Mysore and Gwalior) and Corporations, chiefly at *Bombay* (Water Works and Docks) amount to 1,040,000 *l.* The Railway Companies are expected to withdraw Capital amounting to 710,000 *l.* The other items of the Debt Account are expected to result in the net disbursement of 460,959 *l.* Thus the total Net Disbursements of the year in excess of the Revenue are expected to amount to 5,103,959 *l.* Of this sum 1,374,959 *l.* is provided by the reduction of the Public Balances from 15,574,959 *l.*, to 14,200,000 *l.*, and Public Debt amounting to 4,498,000 *l.* has been incurred for the remainder.

Loan operations, 1878–79.

152. This sum of 4,498,000 *l.* borrowed is thus made up :—

| | £. |
|---|---|
| Borrowed under the Notification No. 616, dated 27th May 1878 | 2,500,000 |
| Net borrowed in London - - - - - - - - - | 622,100 |
| Net borrowed in India (Cash subscriptions to Transfer Loan 1879 (1,393,457 *l.*) less some miscellaneous repayments) - | 1,375,900 |
| £. | 4,498,000 |

Cash Subscriptions to Transfer Loan.

153. It must be admitted that the assistance of the cash subscriptions to the Transfer Loan 1879 has proved convenient, and that it would have been difficult to have carried on the Public Service without that aid. The Government was compelled further to obtain a temporary loan (400,000 *l.*) during the year from the Bank of Bengal; but this has long since been repaid.

Remittances.

154. Of the 15,680,000 *l.* remitted to the Home Treasury, 14,164,000 *l.* was supplied in the usual way. For the balance of 1,516,000 *l.*, bills were bought, in October and November, at a usance of six months, in Calcutta, at rates which compared favourable with the rates which could, at that time, be obtained for the Secretary of State's Bills in London. This phenomenon was due to money being, at the moment, exceptionally plentiful in Calcutta and exceptionally scarce in London—a coincidence which seldom happens. It is very unlikely that the Government will often depart from the established method of supplying the Home Treasury by selling bills upon India in London.

Purchase of Bills.

Net debt of the year.

155. Deducting the Loans to Native States, &c., and the Railway Capital repaid, the net addition to the Public Debt during the year is only 2,748,000 *l.* —much less than the capital expenditure on Productive Public Works (4,599,000 *l.*)

Comparison of regular with Budget Estimate.

156. Compared with the Original Estimates, the whole deficit of Revenue deducting the book-credits from the Funds is 976,000 *l.* more; 440,000 *l.* more has been lent to Native States (chiefly Mysore), and 290,000 *l.* less was withdrawn by Guaranteed Railway Companies; the Balances have supplied 125,041 *l.* less than was expected, and the net result of the other Debt items is 929,959 *l.* worse. The increase to the Public Debt is 1,998,000 *l.* more than was estimated.

True Surplus by Original Estimate, 1878–79.

157. At the close of the last Financial Statement, it was explained that, while the Surplus shown upon the face of the Estimates for 1878–79 was 2,156,000 *l.*, the true Surplus, after deducting the book-credits from the Military Funds and the estimated arrears of Land Revenue in excess of the estimated cost of the Famine during the year, was only 1,759,000 *l.* In this calculation, it was overlooked that provision was then made for remittances to the Home Treasury in excess of the net current requirements of the year, the entry under

Loss

Loss by Exchange (3,000,000 *l.*) exceeding by 257,000 *l.*, the amount which would have sufficed for those net current requirements: and that 200,000 *l.* had been provided for discount on the then forthcoming Loan. Such discount is not a proper charge of the year in which it occurs. Thus, the true estimated Surplus of 1878-79 was 2,216,000 *l.* EXPENDITURE.

158. The Surplus which appears upon the face of the Regular Estimates is 1,300,000 *l.*, from which 357,000 *l.* must be deducted for the book-credits from the Military Funds; on the other hand 141,575 *l.* must be added, because the provision for Loss by Exchange exceeds by this amount the sum which would be necessary if only the net current requirements of the Home Treasury for the year were remitted. Considering the extent to which the expenditure of the year has been increased by the high prices of food, it is not perhaps necessary to set off anything for arrears of Land Revenue, considerable though they be, (about 800,000 *l.*), in excess of the charge for Famine Relief (555,000 *l.*). The Discount charge is 39,000 *l.*, and the portion of the last half-year's interest upon the Five and a-half per Cent. Loan in anticipation of due date may be estimated at 185,000 *l.* True surplus by present estimates.

There remains, therefore, a true Surplus of 1,309,000 *l.* to compare with the estimated Surplus of 2,216,000 *l.*, showing a deficiency of 907,000 *l.*

159. Considering that this surplus exists after paying the whole charges of the war, amounting to 670,000 *l.*; after allowing for a charge for Loss by Exchange higher by 497,313 *l.* than the sum taken in the Estimates of the year, and notwithstanding the other adverse influences that have been stated, the result, although less favourable than was anticipated at the beginning of the year, must be considered satisfactory. Although under the two heads, War and Loss by Exchange, alone, both of them virtually beyond control, the Government has spent 1,258,000 *l.* more than was expected, there is still a surplus of 1,309,000 *l.* In the Financial Statement of last year it was said that the Government hoped to provide in 1878-79 from the normal resources of the year a sum of 500,000 *l.* for the relief of famine, and that a surplus of at least 1,000,000 *l.* would be available from the Revenues of the year for the purposes of Famine Insurance. The total estimated Surplus of the year was, as has been explained, largely increased by special causes. The sum of 555,000 *l.* has been spent on Famine Relief, and a surplus of 1,309,000 *l.* for Famine Insurance has been provided; but it must not be forgotten that these results would evidently not have been attained if the Government had been obliged to trust only to the normal revenues of the year. Result considered satisfactory.

160. It remains to remark that it is a mistake to suppose that 1,500,000 *l.* of new taxes was imposed in order to secure the surplus of 1,500,000 *l.* held necessary as a provision against famine. The real net taxation imposed last year, and in 1877, was only as follows:— Amount of new taxes.

| | 1878-79. | 1879-80. |
|---|---|---|
| Additional Cesses as follows:— | £. | £ |
| Bengal (Public Works Cess) | 338,000 | 332,700 |
| Additional (Famine) Cess in Punjab | 48,900 | 49,000 |
| North-Western Provinces and Oudh | Nil. | 82,500 |
| Central Provinces | 12,800 | 12,800 |
| TOTAL Cesses £. | 399,700 | 477,000 |
| Assessed Taxes, less Pandhary (which is old) (Gross Revenue less Refunds) | 803,700 | 832,400 |
| Salt, say | 150,000 | Nil. |
| TOTAL £. | 1,353,400 | 1,309,400 |
| Deduct Inland Sugar Duties and Customs Duties remitted | 232,000 | 232,000 |
| Net additional Taxation £. | 1,121,400 | 1,077,400 |

161. There will remain still to levy hereafter 27,500 *l.* of the Famine Cess in the North-Western Provinces and Oudh. Thus the total eventual new taxation may be estimated at 1,104,900 *l.* Eventual Amount.

BUDGET ESTIMATE, 1879–80.

## BUDGET ESTIMATE, 1879–80.

BUDGET ESTIMATE, 1879–80.

162. In the following Synopsis the First Estimates for 1879–80 are compared with the Regular Estimates for 1878–79, and with the Accounts for 1877–78.

SYNOPSIS.

| | Accounts, 1877–78. | 1878–79. Regular Estimates. | 1879–80. First Estimates. | First Estimates of 1879–80, compared with Regular Estimates, 1878–79. Better. | Worse. | Accounts, 1877–78. Better. | Worse. |
|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. |
| Revenue | 58,969,301 | 64,680,000 | 64,562,000 | - - | 118,000 | 5,592,699 | — |
| Expenditure | 62,512,388 | 63,380,000 | 65,957,000 | - - | 2,577,000 | - - | 3,444,612 |
| Excess Revenue | - - | 1,300,000 | — | — | — | — | — |
| Excess Expenditure | 3,543,087 | - - | 1,395,000 | - - | 2,695,000 | 2,148,087 | — |
| Capital Expenditure on Productive Public Works. | 4,791,052 | 4,599,000 | 3,500,000 | 1,099,000 | - - | 1,291,052 | — |
| Net Excess Expenditure £. | 8,334,139 | 3,299,000 | 4,895,000 | - - | 1,596,000 | 3,439,139 | — |
| Receipts other than Revenue | 72,851,859 | 76,560,000 | 67,335,500 | - - | 9,224,500 | - - | 5,516,359 |
| Disbursements other than Expenditure | 64,407,426 | 74,635,959 | 63,140,500 | 11,495,459 | - - | 1,266,926 | — |
| Excess Receipts other than Revenue £. | 8,444,433 | 1,924,041 | 4,195,000 | 2,270,959 | - - | - - | 4,249,433 |
| Public Balances Reduced | - - | 1,374,959 | 700,000 | 674,959 | - - | - - | 810,294 |
| Public Balances Increased | 110,294 | — | — | — | — | — | — |
| Closing Balances £. | 15,574,959 | 14,200,000 | 13,500,000 | - - | 700,000 | - - | 2,074,959 |

163. The explanation of the variations between the First Estimates, 1879–80 and the Regular Estimates, 1878–79, are as follows :—

## REVENUES.

Land Revenue.

164. I., *Land Revenue.*—Less 296,000 *l.* in Madras and the North Western Provinces. Less arrears to be collected next year.

Tributes.

165. II., *Tributes.*—Less 6,000 *l.* This year's revenue contained some arrears.

Forests.

166. III. and 5, *Forests.*—Revenue more 79,000 *l.* Expenditure more 37,000 *l.* Net better 42,000 *l.* Some little recovery from the depression this year.

Excise.

167. IV. and 5, *Excise.*—Revenue more 150,000 *l.* Expenditure more 27,000 *l.* Net better 123,000 *l.* Net Revenue 2,624,000 *l.* The following improvements are expected: Bengal, 15,000 *l.*; North Western Provinces, 25,000 *l.*; Punjab, 4,000 *l.*; Madras, 70,000 *l.*; Bombay, 30,000 *l.*; Central Provinces, 11,000 *l.* 100,000 *l.* was lost in the North Western Provinces and the Punjab this year, and 29,000 *l.* would be a moderate recovery. The 100,000 *l.* improvement expected in Madras and Bombay would only replace those Provinces in their normal condition as to this revenue. The excess expenditure is for compensation to the Municipal Corporation of Bombay and other persons in connection with the reform of the Excise Revenue there.

Assessed Taxes.

168. V. and 7, *Assessed Taxes.*—Revenue more 27,000 *l.* Expenditure less 5,000 *l.* Net better 32,000 *l.* besides 10,000 *l.* less Refunds. The chief improvement is in Bengal, where some arrears are expected to remain from this year.

Provincial Rates.

169. VI. and 8, *Provincial Rates.*—Revenue more 60,000 *l.* Expenditure more 10,000 *l.* Net more 50,000 *l.* The Famine Cess (estimated to yield 110,000 *l.*) was not levied this year in the North Western Provinces and Oudh. Provision is made for the levy of 82,500 *l.* or three-fourths of this Cess next year. The Regular Estimates include arrears in Madras.

Customs.

170. VII. and 9, *Customs.*—Revenue less 192,000 *l.* Expenditure 1,000 *l.* more. Net worse 193,000 *l.* The exemption from import duty of all cotton goods which contain no yarn of a higher count than 30s is estimated to entail a sacrifice of 200,000 *l.*, of which 150,000 *l.* will fall upon 1879–80. The Revision of the Tariff Valuations involves a net loss of 42,000 *l.*

## EXEMPTION FROM IMPORT DUTY OF ALL COTTON GOODS CONTAINING NO YARN OF A HIGHER NUMBER THAN 30 S.

Reform of Customs tariff.

171. In the Financial Statement for last year, the Government of India announced its intention of undertaking, conformably to the desire of Her Majesty's Secretary of State, a gradual reform of the Customs Tariff. The principles on which this reform could be carried out were distinctly enunciated with regard both to the Tariff generally, and to the question in particular of the abolition of the duties on the importation of cotton goods and yarns into India.

Abolition of duties on minor articles.

172. As a measure of general relief, the duties were removed on Railway Materials, and on a very large number of articles, comprised under 26 major heads of the Tariff, which yielded insignificant contributions to the Customs Revenue.

On long-stapled cotton raw.

173. Respecting the Cotton Duties, the first step taken was to abolish the duty on Foreign Raw Cotton imported into India. This duty was imposed in 1875, with the view of placing Indian and English manufacturers on the same footing in regard to the finer classes of goods; but it was held by Her Majesty's Government to be objectionable in principle, and it proved, as was foreseen at the time, almost entirely unproductive.

And on coarser cotton goods.

174. In further conformity with the views of the House of Commons, and the instructions of Her Majesty's Secretary of State, the Government of India determined to commence with the removal from the Tariff of the coarser qualities of cotton goods, which are subject to competition from the Indian mills and looms, and upon which the present duties are consequently in fact, as well as in principle, protective. The protection actually afforded was seen to be both indirect and direct. It was indirect through displacement of finer imported goods by the coarser and cheaper locally-made articles; it was direct, by the freedom of the latter from the taxation borne by imported goods of a similar class. With indirect protection, it was then felt to be impossible to deal.

All imported goods containing yarns not above 30s injured.

175. The real test of direct protection, or the reverse, was decided to be "the quality or fineness of the yarn of which the goods consist." Yarn designated 30s being known to be the very finest ordinarily made in India, or used for making cloth in the Indian mills, that count was adopted as the limit for exemption from duty with the view of removing direct protection. As, however, the count of yarn in the composition of cloths is never declared by importers at the Custom-house or elsewhere, and as the extent to which a simple limit of 30s might admit shirtings, long cloths and other textures forming the bulk of the grey goods imported was unknown, the necessary avoidance of financial risks required, as a further condition, that the goods freed from duty should be of certain specified and well-known descriptions, with which the successful competition of Indian manufacturers could be safely asserted. The limit of exemption for grey yarns was fixed at 32s for mule twist, and 20s for water twist.

Relief not enough.

176. To this measure, which took effect on the 18th of March 1878, the Government of India was not surprised to learn that strong objections had been raised. It only purported to be a safe commencement in a desired direction; and its scope was unavoidably limited, not only by financial considerations, but by the absence of comprehensive designations for the goods entitled to relief.

Commission appointed.

177. With the view of ascertaining the exact nature and bearing of the objections raised from without, and the feasibility of making a further advance on the line of policy definitively adopted, the Government of India, early in February last, nominated the Honourable T. C. Hope and Mr. J. D. Maclean, Collector of Customs at Calcutta, as a Commission to inquire into the matter, consulting freely the members of the mercantile community. The instructions issued to the Commission, and the report it has submitted, are published as Appendix A. to the present Resolution.

 178. The

Its report.

178. The Commission reports that the Notification of 18th March 1878 was "sufficient and suitable for the objects the Government had in view, and that it has worked, within the limits it was intended to work in, without much trouble or complaint." But the Commissioners find that the real cause of complaints regarding piece-goods lies in "the fact that there is little essential difference between the cloths which have been exempted and large classes of cloth, otherwise styled, which have not;" and they state that—

"the only effective remedy obviously is to treat similarly, whether by exemption or taxation, all cloths of the same texture, irrespective of the lengths and widths in which they happen to be made up, or the names by which people may choose to call them. This course is that which is, more or less explicitly, asked for by the Chambers of Commerce of Bengal and Manchester, as well as by four mercantile firms in Calcutta, four in Madras, and four in Bombay, who have been consulted, and is approved by the Bengal Board of Revenue and the Customs Collector and Government of Madras. On the other hand, it is opposed at Madras by the Board of Revenue and one firm, and by the Chamber of Commerce, a copy of whose letter is appended. The Bombay Chamber of Commerce, and the Governments of Bengal and Bombay, have expressed no opinion."

Adhesion of Bombay Chamber.

179. With reference to the last sentence of this quotation, it must be added that, since it was written by the Commission, the Bombay Chamber of Commerce, at a general meeting held on the 4th instant, passed the following Resolution:—

"That the Government of India be urged to exempt from Customs duty all cotton goods of every size and denomination, if made of yarn of No. 30s. and under."

Limit of 30s to be maintained.

180. The question immediately arising from the conclusion of the Commission which has just been quoted is, what texture of cloth, or in other words, "what number of yarn should be made the limit of exemption." After careful consideration of all available evidence, including recent special inquiries, the Commissioners hold that the limit of 30s, established last year, should be adhered to. They think there are—

"good grounds for believing that, except in a small number of isolated instances, the limit of 30s fixed by the Notification goes rather beyond what is necessary for abolishing existing direct protection. The small margin thus left is, however, useful in many ways, by leaving room for errors of estimate, by covering isolated higher manufacture, by allowing a greater difference between warp and weft, by minimising disputes, and by promising greater permanence for the limit than could otherwise be expected. A limit of 26s might cover the bulk of the manufacture for a time, but it could not be long maintained, while much outcry would be caused by a reduction from the existing limit of 30s, which seems to have been generally approved."

Indirect protection.

181. The indirect protection, on the other hand, they find not sufficiently palpable to call for an immediate remedy. It is, in their opinion, removable only "by an exemption going far beyond the present limits of actual local manufacture, and involving a sacrifice of revenue not absolutely necessary."

Limit of 32s and 20s for grey yarns.

182. Upon grounds virtually similar, the Commission advocates the maintenance of the limit of 32s mule and 20s water adopted for grey yarns in the Notification of 18th March 1878. Relying upon the well-ascertained facts that the Indian mills rarely make yarns even as fine as these numbers, that Indian cotton is sent to England to be spun into fine yarn for re-export back to India, and that the importations of fine yarn show no symptoms of decline, the Commissioners see no sufficient grounds for acceding, at a cost of about 35,000 *l.* per annum, to the proposal which has been put forward for exempting all yarns up to 36s water and 42s mule.

Government conclusions.

183. The report of the Commission brings to light some important facts establishing the need for early action to relieve those imported goods which are exposed to local competition. In 1875, the Tariff Committee estimated at 40,000 *l.* the duty paid on imported coarse goods competing with local manufactures. The Commission now put the loss by exempting such goods at 20,000 *l.* in an ordinary year; in the year just expiring it will probably not exceed 13,000 *l.* In other words, one-half, or more, of this branch of the import trade existing in 1875 has disappeared. This decline further corroborates the statistics quoted by the Secretary of State, in paragraph 23 of his Despatch, dated 31st May 1876, from a letter of the Bombay Chamber of Commerce, showing the falling off in the imports of coarse goods in the years 1872

to

to 1874 compared with 1858 to 1860; and it gives additional weight to the conclusions drawn by him from the facts before him.

"Comparing," he said, "the average per year of 1858, 1859, and 1860, the three years immediately preceding the American War, with the average per year of the last three year, 1872, 1873, and 1874, we find the following decrease in each of these descriptions of cloth and yarns, viz.:—

| | |
|---|---|
| T. cloths - - - - - - - - | 381,111 pieces. |
| Long cloths - - - - - - - - | 275,261 „ |
| Domestics - - - - - - - - | 170,699 „ |
| Mule twist, above 20s and under 30s - - - | 528,418 lbs. |
| Mule twist, 20s and under - - - - - | 447,916 „ |
| Water twist, 20s and under - - - - - | 1,126,739 „ |

These figures conclusively show that, so far as the import trade of Bombay is concerned, a serious decline has taken place in this branch of trade during the period in question, but their significance is increased by the considerations urged in the following extracts from the letter of the Chamber:—

"It should be remembered that this absolute decrease has occurred, after a lapse of 14 years of profound peace and security, in cloth and yarns principally consumed by the poorer classes, whose condition, it is well known, has immensely improved from a variety of circumstances, and during which period railway communication throughout the country was yearly extending. In 1860, 836 miles of railway only were open in British India; in 1873, the number of miles of railway open had increased to 5,872. The progress of education, closer and more frequent contact with more advanced communities, and the wealth accumulated by the cotton cultivators throughout the Presidency during the American war and for several years subsequently, when the prices obtained showed enormous profits on the cost of production, combined to increase the demand for cloths and yarns of these descriptions to an extent far exceeding the demand which would have arisen at the ordinary rate of progress in ordinary years.

"The Chamber apprehend that, under the circumstances, a very great increase indeed in the present imports of low cloths and yarns over the imports of the years immediately preceding the American war would be necessary to show that the import duty has not been operating as a protective duty, unless experience proves, after the abolition of the import duty, that local mills are able to compete successfully on equal terms with the English manufacturers. As it is, it may be fairly assumed, however, that the duty is maintained at the expense of the consumers, principally the poorer classes, against whom it tells in this instance with particular hardship in a prime necessary such as clothing, and that it is injurious to the thousands of village handloom weavers throughout the country, who are prevented from using the English yarns, which they might prefer, and are compelled to pay a higher price for what they do use, in consequennce of its operation."

Import trade in coarse goods lost.

184. The causes of this falling off in the imports of the coarser goods, and the effect attributable to the import duty have been differently appreciated by different authorities; but, although there has been a large increase in the importations of goods of finer quality, the fact is indisputable that a branch of the trade which was once important has now become insignificant.

Development of Bombay mills.

185. On the other hand the Bombay mills have, during the last four years, not only increased their exports of yarn and piece-goods to foreign countries by 26 per cent. and 51 per cent. respectively, but have more than doubled their exports to other parts of India. It is shown in para. 25 of the Report of the Commission that the total value of these exports, which was 432,000*l.* in 1875-76, had risen to 945,000*l.* in 1877-78.

With fluctuations.

186. At the same time the prosperity of the Indian mills has not been unchequered. Last month, the Members of the Millowners' Association at Bombay resolved to close their mills for two days in the week, from 15th February to 15th April 1879, on the ground that the markets were overloaded with their manufactures. The quotation given below from the speech of the Honourable Morarjee Goculdas, who moved the resolution to the above effect, explains the circumstances of the case.*

187. The

* The Honourable Morarjee Goculdas said: When, at the beginning of last year, we met to consider the advisability of adopting a resolution similar to that which I am now going to propose formally, I strongly urged the necessity of working our mills on short time, on account of the glut in the yarn and cloth markets. On that occasion I showed, with detailed facts and figures, how we were working at a disadvantage, compared with Manchester. It is not necessary for me to repeat the same here, but, as you may remember, it was then pointed out that the depressed state of trade and the interest of the mills demanded a diminished production, and that if we continued to work at the usual rate, the evils of over-production would soon make themselves felt, and end disastrously to the cause of the local mill industry. Unfortunately, although the proposition

Their success satisfactory.

187. The Government of India naturally view with much satisfaction the great expansion of local industry which has thus taken place, and the salutary outlets for capital and labour which it affords, and does not doubt that the depression complained of will be temporary only. But such facts as those which have been stated show very plainly the duty incumbent on the Government of taking care that the great increase attained in the manufacture of cotton goods by the Indian mills is not fostered by defiance of the fundamental principles of British commercial policy, or by improper restrictions on other classes of Her Majesty's subjects.*

Alternative remedies.

188. The Commission has considered, but only to reject them, three remedies alternative to that which, apart from financial considerations, it recommends. It is evident that to give a general exemption of all grey cloths of a certain texture, but to lower the limit to yarns No. 26, would be a retrograde and imperfect measure, by no means inexpensive, yet satisfying no one, and multiplying disputes. To add "chudders" and "dhoties" made of yarn, not

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to put the mills on shorter hours was adopted by the larger part of the Members of this Association present at the meeting held in January 1878, yet it failed to enlist the sympathy of all those whom it concerned, and could not therefore be carried out to the desirable extent. Several mills did adopt the short-hour system, in accordance with the proposition passed at our meeting last year; but unwillingness was shown in the case of others, and so the movement practically fell through after some time. This want of hearty co-operation on the part of the representatives of all the mills naturally led to over-production, and the supply in the local market soon exceeded the demand. Hence the yarn and cloth which found no sale here were conveyed in large quantities to the up-country stations, where also the market has been overloaded, and we have now a good deal of stock to be yet moved off. The causes of this sad state of things are obvious; it has been brought about by circumstances both within and without our reach. The famine, as everybody knows, has told heavily on the consumption of our stock, and lessened the demand for cloths in this country. But while the demand has been since these three years diminishing, the supply has, on the other hand, very much increased. There has been a certain growth of spinning, weaving, and manufacturing industry amongst us, and what it ought to have taken about 20 years to bring the present large number of mills into existence, has been brought about in the short space of two or three years. It is not surprising that owing to this sudden increase in the number of our mills some of them should have to work at a loss. The natural consequence of this has been over-production, the evils of which we have failed to prevent in time by proper precautionary measures. The present depression of trade is, of course, not confined to this country, but is general throughout England and other countries on the European Continent, where competition and over-production have blighted the prospects of mill industry to a great extent. But the mill-owners of all those places have not remained quiet, but have taken and are taking steps to check the evil, and every English mail brings us reports of the adoption of the short-hour system and the reduction of wages in many countries of Europe. While such is the case, all our endeavours to guard our own interests have hitherto failed, and what has been the result of this inactivity? We hear of some mills working at a loss, and, as you know, nearly one-third of the local mill industry has, in the space of a few months, actually failed. Eight mills have already been put into liquidation, and two or three more are expected to go very soon. And if we go on overloading the market in the face of these discouraging circumstances, there is no doubt that we shall be simply ruining our prospects altogether. It is high time, therefore, that we should move at once in the matter and adopt such measures as would prevent the present evils of over-production from being aggravated by their continuance. * * My opinion, in fact, is, that we should all co-operate now more than ever in averting the evils by which our mill industry is threatened through different causes. I have briefly indicated the points in which that co-operation ought to be directed, and I hope they will meet with the unanimous approval of the Members of this Association. But we must make a beginning in the matter, and the best way to do it is by lessening our present rate of production. Seeing that the local and the up-country market has all been overloaded; seeing also that England and other countries of Europe are adopting the short-time system, and taking every precautionary measure against the depression from which their mill industry suffers; and seeing also that our own condition is in no way better, but even worse, as you may see from the recent failures amongst us, I believe it is a duty we owe to ourselves and the shareholders of our mills that we should unanimously carry out the proposal to put our mills on the short-time system of working for the present at least. I say unanimously, because it must be evident to all that without unanimity nothing can be done. If we show that individual Companies do not pay respect to the opinion of a large majority, we shall be simply lowering this body in the eyes of the public, and there would be little use in continuing an association for the purpose professedly of watching our interests. I therefore entreat you, gentlemen, to think over all this, and trust you will see the necessity of giving a practical effect to the resolution, which I now beg to propose:—"That, with the view of checking the great accumulation of stock during the present period of depression, the Members of the Association do agree to close their respective mills every Saturday and Sunday, from 15th February to 15th April 1879."

* The following passage, quoted from a letter addressed on the 6th of July 1877, by Mr. Raynsford Jackson to the Marquis of Salisbury, deserves consideration in connection with the statements made in regard to the over-supply by the Indian mills of the demand for the coarser qualities of goods:—"These facts may be accepted as proving that there is a real competition between the productions of the English and Indian mills for the supply of coarse goods to India.

"As regards the medium class of goods which compose nearly two-thirds of our Indian exports, I admit that the Indian mills are not at present making them extensively, the reason being that they are fully employed in manufacturing the coarser fabrics, on which the transit charges and the duty tell the most heavily in favour of the Native manufacturer and against the importer. Their power to make these goods out of indigenous cotton has, however, been proved, and samples so made have been exhibited in England.

"The English manufacturers, moreover, produced the medium, or shirting, class of goods out of Indian cotton without admixture of other growths, during the American war; and I have no hesitation in saying that when the factory industry of India has so extended as to over-supply the demand for coarse fabrics, the native manufacturer will supplant the British in the supply of the Indian markets with the finer goods.

"It is not unimportant that the same opinion has recently been given by an Indian manufacturer interested in more than one Indian mill."

not exceeding 26s to the specified classes exempted under the Notification would be an amendment in harmony with the original intention of the Government, but it would give no real relief. To cancel the exemption already granted, and to make from year to year a small additional remission of the general rate of duty, is open, as the Commission points out, to the objection that it gives relief to those who are not in immediate need of it, while withholding it from those who are.

Relief urgently wanted.

189. The general result, therefore, of the inquiry which has been held is that, on the one hand, the desirability of extending relief at the earliest practicable date to the suffering branches of the import trade in cotton goods is amply demonstrated. On the other hand, it is equally clear that an amount of relief sufficient, for a time at least, to remove the more urgent and immediate causes of complaint, could be afforded at an annual cost, the estimate of which is admittedly of a vague description, but which ranges from 150,000*l.* to upwards of 200,000*l.* It may safely be assumed that it will not, for the present, exceed the smaller sum.

Its cost.

Government decision.

190. The Governor General in Council considers that the facts reported by the Commission and those which have now been stated show conclusively that adherence to the tentative measures of last year is not possible. It is not reasonable that certain goods should be admitted free, while large quantities of goods of almost precisely the same character in everything but name, remain liable to duty. No measure falling short of the exemption from duty of all cotton goods containing no yarn finer than 30*s* can be defended, and this measure can no longer be delayed. Its adoption will, for the present at least, remove the directly protective character of these duties. It will be in accordance with the views of the Special Commission; with those stated by the Bengal Chamber of Commerce, in their letter to the Government of India, dated the 17th April 1878;* and with the recommendations of the Manchester Chamber of Commerce made on the 27th March 1878,† and of the Bombay Chamber of Commerce made on the 4th instant.‡ For the reasons stated by the Commission, the Governor General in Council does not think it necessary at present to make any change in regard to the duty on yarns. A Notification has accordingly now been published exempting from import duty all cotton goods containing no yarn of a higher number than 30s.

* *See* Appendix A, page 78.
† *See* Appendix A, page 79.
‡ *See* para. 179 of this Resolution.

Indirect protection will still remain.

191. There will still remain, as the Commission has pointed out in paragraph 18 of its Report, "the indirect protection alluded to in last year's Financial Statement which enables the Indian-made coarse goods to displace, by their cheapness or other qualities, finer cloths imported." The facts stated by the Commission show distinctly that this indirect protection cannot be overlooked; but they show, at the same time, the great difficulty of dealing with it by any measure short of the abolition of the duty on all kinds of grey piece goods. Financial considerations render it impossible for the Government of India to deal with this part of the question at the present time. By abolishing the import duty on all goods in respect of which there is any actual competition between English and Indian mills, and thus removing the directly protective character of the duty, the Governor General in Council has done all that is now practicable.

Loss of 150,000*l.* revenue.

192. Although the amount of revenue surrendered in the coming year by the measure thus announced is not likely to exceed 150,000 *l.*, the Governor General in Council does not underrate the importance of the step, taken, as it will be, when no surplus of revenue over expenditure is expected; but the Estimates show a deficit, and when the arrangements by which it was hoped that protection against famine would, so far as was possible, be secured for the country, have for the time failed to produce the desired effect.

Accepted notwithstanding deficit.

193. The pledges given from time to time in regard to the gradual removal of the duties on cotton goods, have always been made subject to the condition that their fulfilment must depend on the position of the Indian finances. It certainly cannot now be asserted, in the face of the great and increasing loss occasioned by the fall in the value of silver in relation to gold, that the financial condition of India is satisfactory; although every branch of the public

revenue is prosperous, and, with the exception which has been mentioned, no fresh causes for financial anxiety are apparent.

War.

194. In saying this, the Governor General in Council is not unmindful of the fact that India is still engaged in the prosecution of war. He cannot, however, recognise in this fact any reason whatever for the postponement of a necessary fiscal reform. The consideration of Her Majesty's Government will, he trusts, enable India, not indeed to throw off her just liability for the charges of a necessary war undertaken for the protection of her own interests, but to meet those charges in a way which will throw no serious burden on her resources.

And fall of exchange.

195. The real question which the Governor General in Council has had to consider is this:—Ought the Government to look upon the fresh financial difficulties arising from the fall in the exchange as a sufficient reason for refusing to sanction any further remission in the duty on cotton goods? And this question, his Excellency in Council considered, must be answered in the negative. The injury and loss which these duties are causing both to the English producer and to the Indian consumer, and to the true interests of Indian commerce and manufactures, are certain. Measures which, for the present at least, will almost completely remove the protective, and, therefore, the most objectionable, feature in these duties, can be taken without surrendering any very considerable amount of revenue. The difficulties caused by the increased loss by exchange are great, but they will not practically be aggravated to an appreciable extent by the loss of 200,000 *l.* If the fresh fall in the exchange should prove to be temporary, such a loss will possess slight importance. If, on the other hand, the loss by exchange does not diminish, and no other remedies can be applied, it will become necessary to take measures of a most serious nature for the improvement of the financial position; but the retention of the import duties on cotton goods will not thereby be rendered possible. On the contrary, such retention will become more difficult than ever.

Injury and loss caused by duties.

Principles of Indian commercial taxation.

196. The principles by which the action of the Government of India are guided in regard to the commercial taxation of India were explained in the Financial Statement for 1878–79, and it is desirable that they should now be repeated:—

"The principles on which the Customs legislation of the United Kingdom has been based are now admitted axioms by all who recognise the theoretic advantages of free trade. They must be regarded as a part of the national policy which Great Britain has finally adopted, and which the Secretary of State for India, with the deliberate approval of the House of Commons, has required the Government of India in this country to carry out.

These principles are, as regards imports,—

1. That no duty should exist which affords protection to native industry, and, as a corollary, that no duty should be applied to any article which can be produced at home, without an equivalent duty of excise on the home production; also, that no duty should be levied except for purely fiscal purposes;

2. That, as far as possible, the raw materials of industry and articles contributing to production should be exempt from Customs taxation;

3. That duties should be applied only to articles which yield a revenue of sufficient importance to justify the interference with trade involved by the machinery of collection.

As regards exports: that duties should be levied on those commodities only in which the exporting country has practically a monopoly of production.

These principles are of general application, but in the case of India, they possess a peculiar significance. India is a country of unbounded material resources, but her people are a poor people. Its characteristics are great power of production, but almost total absence of accumulated capital. On this account alone the prosperity of the country essentially depends on its being able to secure a large and favourable outlet for its surplus produce. But there is a special feature in the economic conditions of India which renders this a matter of yet more pressing, and even of vital, importance, this is the fact that her connection with England, and the financial results of that connection, compel her to send to Europe every year about 20 millions sterling worth of her products without receiving in return any direct commercial equivalent. It is this excess of exports over imports which, in the language of the economists, is described as tribute. It is really the return for the foreign capital, in its broadest sense, which is invested in India, including under capital

capital not only money, but all advantages which have to be paid for, such as the intelligence, strength, and energy, on which good administration and commercial prosperity depend. From these causes, the trade of India is in an abnormal position, preventing her receiving, in the shape of imported merchandise and treasure, the full commercial benefit which otherwise would spring from her vast material resources.

The comparatively undeveloped condition of the trade of India may be illustrated by the following figures. The value of the imports and exports taken together per head of the population is in the United Kingdom about 20 *l.* In British India it is about 10 *s.* The Customs revenue on the few articles now retained in the import tariff of the United Kingdom is about 12 *s.* per head, while that of India, on all the articles of its lengthy tariff, is about 3 *d.*, showing that small as is the proportion of the foreign trade of India to that of England, the proportion of Customs revenue derived from it is smaller still.

Here then is a country which, both from its poverty, the primitive and monotonous condition of its industrial life, and the peculiar character of its political condition, seems to require from its Government, before all things, the most economical treatment of its resources, and, therefore, the greatest possible freedom in its foreign exchanges."

Do not admit of retention of duties.

197. Not only are these principles totally inconsistent with the permanent maintenance of protective duties, but, as has just been observed, they add to the difficulty of defending even the temporary maintenance of such duties, in the face of the profound disturbance caused by the change in the relative value of gold and silver.

Effect of fall in exchange.

198. It has been urged by some high authorities that, in its effect upon the import trade of India, a fall in exchange is almost equivalent to an import duty of corresponding amount; and that, while the direct effect of the low exchange is to stimulate the export trade, an opposite influence is produced on imports. Other high authorities dispute the accuracy of this view, and the Government of India does not now desire to discuss this part of the subject. If, however, there be one fact in connection with these most difficult questions regarding which there can be no possibility of doubt, it appears to the Governor General in Council to be this:—The effects which a great fall in the exchange value of the rupee must produce on the trade of India; on the prosperity of the people; on the means at the disposal of the Government for meeting its obligations; on the necessity which may arise of imposing fresh taxation to meet the increased liabilities of the State; all these are questions which will be variously appreciated; but one thing at least is certain; under abnormal economic conditions such as those now existing, everything which interferes with the natural operations of trade, everything which imposes artificial restrictions, or gives artificial advantages, cannot fail to be mischievous.

Remission of cotton duties in harmony with political as well as economic reasons.

199. It is of course true that such questions as these cannot wisely be settled on economic grounds alone; but, in the present case, the Governor General in Council is satisfied that the political are fully as weighty as the economic reasons for the removal of the duties now under consideration. As observed by the Secretary of State, these duties place "two manufacturing communities, upon whose well-being the prosperity of the Empire largely depends in a position not only of competition, but of political hostility to each other.

* * The impost is too much at variance with the declared policy of this country to be permanently upheld; but, if the task of dealing with it be long postponed, it will be the subject of controversy between interests far more powerful and embittered than those that are contending over it at the present time." "I will not dwell again at length," the Secretary of State wrote in another despatch, "upon the political reasons which furnish, in my judgment, the weightiest arguments in favour of the course which I have urged upon your Excellency's Government. I need hardly insist further upon the danger of keeping open between two great communities of Her Majesty's subjects an irritating controversy which can be closed by one, and only one solution. It is difficult to overstate the evil of permitting an industry so large as the cotton manufacture in India is certain to become, to grow up under the influence of a system which a wide experience has proved to be unsound, and which is opposed to the deliberate policy of England, nor can I view without serious apprehension, unless it should be the result of natural causes, the gradual contraction of a trade which constitutes one of the strongest bands of material union between England and India."

And otherwise inevitable.

200. In thus ascribing great weight to the political reasons for the removal of these duties, the Government of India desires that its motive may not be misunderstood. It is not, for the sake of averting an embittered controversy, yielding anything which it would otherwise be unwilling to concede. The impossibility of maintaining protective duties is indisputable and obvious. Such duties must, sooner or later, inevitably be removed wherever they are to be found. The existing duties on a great variety of articles comprised in the Indian tariff are, as was shown in the Financial Statement for last year, undoubtedly protective; and they are constantly becoming more so, as the industrial and manufacturing resources of India develop. But the removal of protective duties must necessarily be a work of time, dependent on the state of the finances and on the expedients which can be devised for replacing the revenue lost. The Government of India deems it right to begin by a single measure of relief which will at once and directly reach one great and important branch of manufacturing industry, rather than by spreading its exemptions over a large area in which their effect, though not lost, might be ill-defined and uncertain.

Reform accomplished.

201. The measure now announced has been adopted in the sincere belief that it is required by the true interests of the people of India. The late Viceroy, the Earl of Northbrook, declared that "in all financial questions those interests are the only considerations which the Government of India has to regard." The Governor General in Council unreservedly repeats that declaration. This measure will be a serious step towards the fulfilment of the pledges repeatedly given by the Secretary of State and by the Government of India pledges which received the strongest possible confirmation from the Resolution adopted by the House of Commons on the 11th July 1877, without a division:—

Resolution of Parliament obeyed.

"That in the opinion of this House, the duties now levied upon cotton manufactures imported into India, being protective in their nature, are contrary to sound commercial policy, and ought to be repealed without delay so soon as the financial condition of India will admit."

Revised tariff valuations.

202. The Tariff Commission has also completed its inquiries regarding revised valuations and the other matters, which, as shown by the instructions, published in Appendix A., have been referred to it; and on the result of these further inquiries the Commission has submitted a second report which, with one exception, there has not been time to consider in detail.

Present valuations too high.

203. There has been no general revision of the present Tariff Valuations since August 1875, and it has been urged upon the Government by the Chambers of Commerce and others that in many instances these valuations are much above the current market rates, a statement which receives remarkable confirmation from the prices quoted in Table IV. of Appendix B. The facts are, in short, indisputable, and it is obviously incumbent on the Government to correct errors of this kind, the practical effect of which is to increase the Customs duties beyond the amounts authorised by law.

Valuations reduced.

204. The Governor General in Council has, accordingly, resolved to sanction at once the valuations recommended by the Commission, and they will come into effect from the 1st April next. A Notification carrying out this decision has now been published.

Cost of this measure.

205. The net decrease of duty consequent on this measure has been estimated by the Commission at 54,424 *l.*, of which 42,926 *l.* is on account of cotton goods. The exemption from duty of grey goods made of yarn of 30s and under will reduce the total loss from the revised tariff valuations by 11,500 *l.*, and the actual net estimated loss will be 42,000 *l.* In accordance with the advice of the Commission and of the Calcutta and Bombay Chambers of Commerce, it is the intention of the Government that the tariff valuations should in future be revised annually.

Octroi duties.

206. In connection with the subject of Customs duties, it may be mentioned here that the Government of India has, for some time past, had under consideration the necessity of imposing more complete checks on the system, by which, through a large part of India, octroi duties are levied for municipal purposes. The Government of India has emphatically condemned the imposition of

of local taxes on articles which have been either subjected to or relieved from imperial taxation, and has insisted that the duties actually levied shall in all cases fall solely upon articles locally consumed, and shall not be allowed to become taxes on through traffic, or to affect injuriously the general trade of the country.

207. Although much has been done in this respect towards the enforcement of appropriate rates, continued attention will be given to the subject, so that there may be no danger of finding that the principles by which the Government of India is guided in regard to its commercial legislation have been set aside by local authorities, and that the efforts taken to free the trade of the country from impolitic restrictions have not thus been frustrated. Will be carefully watched.

208. VIII. and 10, *Salt.*—Revenue 100,000 *l.* more. Expenditure decreased 36,000 *l.* This is owing to the abolition of the Customs Line, which will be almost wholly removed on the 1st April next, saving 60,000 *l.* a year. But a portion of this saving will be required for establishments at the Salt Sources acquired from the Native States in Rájputáná. The treaty payments in 1879-80 are estimated at 260,900 *l.* The net salt revenue of 1879-80, after deducting those payments, is now estimated at 6,356,100 *l.*, being nearly 40,000 *l.* more than this year, notwithstanding that, as explained in the Regular Estimate, the reduction of duty on the 25th July last in Upper India and Bengal is calculated to cause a loss of 150,000 *l.* in 1879-80 in excess of the loss in 1878-79. The local estimates and the growth of this branch of the revenue fully justify the estimate now made. Salt.

209. IX. and 10, *Opium.*—Revenue less 347,000 *l.* Expenditure more 737,000 *l.* Net worse 1,084,000 *l.* Net Revenue 6,500,000 *l.* The Revenue has only once (1869–70) been estimated higher than this. The amount of Bengal provision opium advertised for sale in the calendar year 1879 is 5,000 chests a month, half Behar and half Benares. The sale of this quantity will leave 31,622 chests of the crop 1877-78 in reserve on the 31st December 1879, as follows :— Opium.

| | |
|---|---|
| Behar - - - - - - - - - | 8,393 |
| Benares - - - - - - - - - | 23,229 |
| | 31,622 |

being less by 16,860 chests than the corresponding Reserve on the 31st December 1878.

210. In future the Government do not intend to advertise a year's provision at once, but only to announce the provision which will be offered for sale monthly till further notice given at least twelve months before the monthly provision is altered. Accordingly, it has been notified that 4,700 chests a month will be sold in January 1880, and month by month thereafter, until further notice, and that this provision will be neither increased nor decreased till further notice. The Notification is reprinted verbatim at foot.* A principal object with which the Government has accumulated the opium reserve is that the provision offered for sale may not fluctuate with every fluctuating crop. The monthly provision of 4,700 chests now settled with effect from January 1880 will not be increased unless the reserve should become considerably inflated, or Monthly provision substituted for yearly.

* It is hereby notified that in the month of January 1880, and thereafter month by month, till further notice, 4,700 chests of Bengal opium will be sold under the usual conditions by auction in Calcutta as follows, viz. :—

| | |
|---|---|
| Behar Opium - - - - - - - - - - | 2,350 chests. |
| Benares Opium - - - - - - - - - - | 2,350 „ |
| Total - - - | 4,700 „ |

2. This monthly provision of 4,700 chests of opium will neither be increased nor diminished until at least twelve calendar months after notice published in the "Gazette of India" under the signature of a Secretary to the Government of India, or in the "Calcutta Gazette" under the signature of a Secretary to the Government of Bengal.

3. The division of the monthly provision of 4,700 chests of opium into 2,350 chests of Behar opium and 2,350 chests of Benares opium will not be modified until at least six calendar months after notice published in like manner.

4. Provided always, that nothing in this Notification shall be understood to prevent the Government, or the chief authority to whom the Government may delegate the duty of superintending the sale of Bengal provision opium, from selling two monthly provisions within one calendar month, instead of in the two successive calendar months in which they would otherwise be sold, whenever the occurrence of public holidays or any other circumstances shall appear to the Government to make such modification of the regular course of the monthly sales convenient.

5. Provided also, that any chests of opium of which delivery is not taken by the purchasers may be sold in any subsequent month in addition to the 4,700 chests provided for that month.

or decreased unless it should become considerably attenuated. The prospects of the present crop, both in Malwa and Bengal, are, as yet, fair; but it is hardly perhaps to be expected that Bengal will yield 56,400 chests, which is the quantity which, unless some unforeseen obstacle arises, will be sold in the calendar year 1880. The average produce of the last ten years has been 51,552 chests; the average of the last seven years has been 53,367 chests; and that for the last five years (two of them extraordinarily productive) 56,966 chests.

Stamps.

211. X. and 12, *Stamps.*—Revenue more 16,000 *l.* Expenditure less 5,000 *l.* Total improvement 21,000 *l.* Net revenue 2,976,000 *l.*

212. The New General Stamp Act, 1879, is not designed to cause any direct addition to the Revenue; but there is reason to hope that its careful provisions as to procedure may be productive of revenue by preventing fraud and negligence which now cause loss.

Mint.

213. XI. and 13, *Mint.*—Revenue more 8,000 *l.* Expenditure more 8,000 *l.* The net result is thus the same as the Regular Estimate for 1878-79.

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EXPENDITURE.

## EXPENDITURE 1879-80.

Interest on debt.

214. I and XXI., *Interest on Debt.*—Expenditure more 346,000 *l.** Revenue more 22,000 *l.* Net more 324,000 *l.* Provision is made here for an addition of 5,000,000 *l.* to the registered debt of India during the year.

215. The following Table contains the usual statistics of the Funded Debt of India:—

Statistics of debt.

ESTIMATED DEBT of the Government of India on the 31st March 1879.

(Sterling and rupees combined on the assumption that 1 *l.* = 10 rupees.)

| RATE OF INTEREST. | CAPITAL AMOUNT OUTSTANDING. | | | | A Year's Interest thereon. |
|---|---|---|---|---|---|
| | Sterling. | Rupees. | Silver Convertible at the Option of the Creditors into Sterling at a Rate equivalent to 1 *s.* 10½ *d.* (exactly 1 *s.* 10·536 *d.*) = 1 Re. | Value in Rupees. | |
| | £. | *Rs.* | *Rs.* | *Rs.* | *Rs.* (Half-year only.) |
| 5½ - - - | - - | 1,26,51,700 | - - - | 1,26,51,700 | 3,47,920 |
| 5 - - - | 17,200,000 | 60,03,000 | - - - | 17,80,03,000 | 89,00,150 |
| 4½ - - - | - - | 15,53,26,900 | - - - | 15,53,26,900 | 69,89,710 |
| 4 - - - | 43,176,000 | 60,10,71,965 | - - - | 1,03,23,31,965 | 4,13,13,280 |
| 4 - - - | - - | - - | 1,23,06,665 | 1,23,06,665 | 4,92,267 |
| 7 shillings - | - - | 2,50,000 | - - - | 2,50,000 | 10,500 |
| 3½ - - - | - - | 6,52,000 | - - - | 6,52,000 | 22,820 |
| Nil. - - | 21,000 | 3,99,100 | - - - | 6,09,100 | Nil. |
| | 60,397,000 | 77,63,54,665 | 1,23,06,665 | 1,39,26,31,330 | 5,80,76,647 |

* Should be 306,000 *l.* *See* * Note on page 49.

EXPENDITURE.

216. The capital of the Railway Companies and Madras Irrigation Company is 98,103,546 *l.*, the interest upon which, amounting to 4,690,000 *l.*, is guaranteed in gold in London from Indian Revenues. The total debt of India, therefore, of all kinds is as follows:— Guaranteed capital.

TOTAL DEBT of *India* classified according to the Standard (Gold or Silver) by which it is paid, and brought to the Common Standard of Silver at 1 *s.* 7 *d.*, being the Estimated Average Exchange of the Year 1879-80. Total debt.

| | Capital of Debt. | Capital of Debt, Gold Bearing Debt being converted into Silver at the expected Average Exchange of 1879-80. | A Year's Interest thereon. | The same, the Interest Payable in Gold being converted into Silver at the expected Average Exchange of 1879-80. |
|---|---|---|---|---|
| Interest payable in silver - - - - | *Rs.* 76,37,91,335 | *Rs.* 77,63,54,665 | *Rs.* 3,17,12,248 | *Rs.* 3,17,12,248 |
| „ „ in gold - - - - | £. 60,397,000 | 76,29,09,600 | £. 2,587,000 | 3,26,77,890 |
| „ „ in silver, or, at the option of the creditor, in gold at a rate equivalent to 1 *s.* 10½ *d.* = 1 Re. | *Rs.* 1,23,06,665 | 1,45,73,680 | *Rs.* 4,92,267 or £. 46,150 | 5,82,947 |
| Capital of Railway Companies and Madras Irrigation Company (guaranteed interest payable in gold). | £. 98,103,546 | 1,23,92,02,000 | £. 4,690,000 | 5,92,42,100 |
| TOTAL Capital Debt - - - | *Rs.* 77,60,98,000 +£. 158,500,546 | 2,79,30,39,945 | *Rs.* 3,17 12,248 +£. 7,223,150 | 12,42,15,185 |

217. The average rate of interest upon the whole Debt is now 4·45 per cent. Last year, thus calculated, it was 4·53 per cent.

218. 2, *Interest on other Accounts.*—More 10,000 *l.* The claims of the Civil Funds grow year by year. Other interest.

219. 4, *Land Revenue.*—Increase 83,000 *l.* 19,000 *l.* of this is for Village Services in Madras. The rest is chiefly due to Survey and Settlement operations. Of the whole increase, only 28,600 *l.* falls upon the Imperial Treasury, Provincial and Local Funds bearing the remainder. Land revenue.

220. 14 and XII., *Post Office.*—Expenditure more 74,000 *l.* Revenue more 73,000 *l.* Net Expenditure 97,000 *l.*; as nearly as possible the same as in the Regular Estate. Post Office.

221. 15 and XIII., *Telegraph.*—Expenditure more 60,000 *l.* Revenue more 4,000 *l.* Net worse 56,000 *l.* Net Expenditure 151,000 *l.* This includes 1½ lakhs for Frontier Telegraphs. Telegraph.

222. 16, *Administration.*—Increase 14,000 *l.*; chiefly in the Government of India Offices. Administration.

223. 17 and XIV., *Minor Departments.*—Expenditure more 12,000 *l.* Revenue less 8,000 *l.* Net Expenditure more 20,000 *l.* Net Expenditure 317,000 *l.* Proceeds sales of Chinchona not estimated so highly. Minor departments.

224. 18 and XV., *Law and Justice.*—Expenditure less 19,000 *l.* Revenue more 14,000 *l.* Better altogether 33,000 *l.* Some decrease in the price of food expected. Law and justice.

225. 19 and XVI., *Police.*—Expenditure more 47,000 *l.* Revenue more 20,000 *l.* Net Expenditure more 27,000 *l.*; in Burmah, where improvement in this Department has long been urgently needed. Net Expenditure 2,239,000 *l.* Police.

226. 20 and VIII., *Marine.*—Expenditure less 51,000 *l.* Revenue less 27,000 *l.* Net Expenditure less 24,000 *l.* Net Expenditure 340,000 *l.* Survey Steamer built this year. Marine.

227. 21 and XVIII., *Education.*—Expenditure more 39,000 *l.* Revenue less 6,000 *l.* Net Expenditure more 45,000 *l.* Net Expenditure 886,000 *l.* Increase general (19,000 *l.* under Local Funds). Education.

228. 22, *Ecclesiastical.*—Increase 3,000 *l.* The expenditure this year is abnormally low. Ecclesiastical.

229. 23 and XIX., *Medical.*—Expenditure more 16,000 *l.* Revenue less 14,000 *l.* Net Expenditure more 30,000 *l.* Net Expenditure 640,000 *l.* Chief increase in Bengal. Medical.

230. 24 and XX., *Stationery and Printing.*—Expenditure more 27,000 *l.* Revenue less 2,000 *l.* Net Expenditure more 29,000 *l.* Net Expenditure 490,000 *l.* The continual increase of this expenditure deserves the attention of the Local Governments; the service is now chiefly Provincial. Stationery and printing.

EXPENDITURE.

Political.

231. 25, *Political.*—Decrease 74,000 *l.* Arrears of subsidy paid to Khan of Khelat this year.

Allowances.

232. 26, *Allowances and Assignments.*—Increase 76,000 *l.* Salt payments in Rájputáná (260,900 *l.*) exceed this year's payments by 96,300 *l.*

Furlough allowances.

233. 27 *Civil Furlough Allowance.*—More 1,000 *l.* Expenditure this year unusually low. This item is now steady.

Pensions.

234. 28 and XXII., *Superannuations.*—Expenditure less 58,000 *l.* Revenue less 152,000 *l.* Net Expenditure more 94,000 *l.* The retirement of the Subscribers to the Bombay Medical Fund this year increased this expenditure by 68,738 *l.* The loss of revenue is nominal; the balances at credit of several of the Military Funds being now exhausted, the transfers to Revenue next year will be less than this year by 143,113 *l.*

Military fund.

235. These Funds, the transfers from which have for so long disturbed the Finances, were as follows:—In each of the three Presidencies there were a Military and a Medical Fund, and in Bengal there was also a Military Orphan Fund—seven Funds in all. The transfers in 1879-80 will exhaust the balances of all but the Bengal Military Orphan Fund and the Madras Medical Fund.

Famine relief.

236. 30, *Famine Relief.*—£. 10,000 is provided for expenditure in the North Western Provinces and Oudh from Provincial Funds. It is earnestly to be desired that no more expenditure may be called for under this Head.

Public Works Ordinary.

237. 31 and XXIV., *Public Works Ordinary.*—Expenditure more 219,000 *l.* Revenue less 39,000 *l.* Net Expenditure more 258,000 *l.*, of which 100,000 *l.* is caused by the transfer of that sum from 39, *Productive Public Works* to cover the cost of the Public Works establishments in excess of requirements. Net Expenditure 4,418,000 *l.*

Excess Public Works Establishments.

238. These excess establishments have been caused by a variety of circumstances. Active measures are in contemplation to reduce the superfluous establishments which are as injurious to the Departmental Administration as to the Finances. Meanwhile the Government consider that no part of the cost of these superfluous establishments can properly be excluded from the ordinary expenditure and treated as Productive Public Works Capital Expenditure. The remaining excess expenditure is explained by the Local Governments having, at the request of the Government of India, curtailed their expenditure this year.

Irrigation and navigation.

239. 32 and XXV., *Irrigation and Navigation.*—More Expenditure 164,000 *l.* More Revenue 44,000 *l.* Net Expenditure more 120,000 *l.* A large outlay from Local Funds is contemplated upon the Calcutta Canals and on some other works in Bengal. Net Expenditure 249,000 *l.* Net Expenditure on both classes of Ordinary Public Works 4,667,000 *l.*

Guaranteed railways.

240. 33 and XXVI., *Guaranteed Railways.*—Upon the face of the Estimates Revenue less 1,000 *l.* Expenditure less 93,000 *l.* Net better 92,000 *l.*

Falling off.

241. But, as in the Regular Estimate, the comparison can most conveniently be made by the Table V. in Appendix B. That Table shows that the Net Traffic Earnings are estimated to be the same as this year; that, partly owing to an increase of 56,000 *l.* in the charge for sterling interest, but much more owing to the further fall in the exchange, the interest is expected to cost 300,300 *l.* more than this year. Against this is to be set surplus profits payable to the Companies less by 167,700 *l.* and a saving in the loss on the Capital Transactions. Altogether the Guaranteed Railways are estimated to cost 1,591,600 *l.*, being 101,200 *l.* more than this year, and more than in any year since 1872-73. The chief cause is still the fall in the exchange, which has seriously increased the charge for interest guaranteed on the Capital of the Companies. The contracts with most of them being for the remittance of this interest at 1*s.* 10*d.* the rupee, and with one of them (the Oudh and Rohilkhand Company) at 2*s.* the rupee, a substantial part of the loss falls upon the State even when Surplus Revenue is earned. When no surplus is earned the whole loss is borne by the State.

## PURCHASE OF THE EAST INDIAN RAILWAY.

State obligations under the contract.

242. By its contract with the East Indian Railway Company, the Government of India provided, free of charge to the Company, all the land of which the Railway is laid, and guaranteed from the Revenues of India five per cent. interest on the capital of the Company payable in sterling in London.

State claims.

243. All the earnings and all the working expenses of the Company pass through the Public Treasury and Accounts; if the Net Traffic Earnings of the Company exceed the sum in rupees which, at 1*s.* 10*d.* the rupee, suffices to provide the guaranteed sterling interest, half the excess is appropriated to the refund of the interest advanced by the Government during the many years

years for which the Railway did not earn a profit. The net cost to the State of all these concessions is estimated to have amounted to not less than twelve crores of rupees, at the end of 1876-77, since when it has somewhat diminished. Net cost to State.

244. The Company, may at any time, surrender their property to the State and claim back its whole capital cost; and, as, if not transferred earlier, the Railway would become the property of the State by lapse of time after 99 years, it is certain that the Surrender Clause would not be a dead letter. Surrender clause.

245. On the other hand, the Government may purchase the Railway at two successive intervals of twenty-five years, paying, in that case, a price intended to represent the fair market value of the Railway as evidenced by the quotations of the shares of the Company. Such payment may be made either in cash or in the form of a Terminable Annuity, calculated at the market rate of interest in London on Indian Government sterling obligations. State right of purchase.

246. The Government must declare whether it will exercise its first option of purchase within six months after the 15th February 1879. The question whether this declaration should be made, has long been anxiously debated both by the Government in India and by the Secretary of State in Council in London. Last year, Lieutenant General Richard Strachey, R.E., C.S.I., was deputed by the Secretary of State to assist the Government of India in coming to a final conclusion, with an intimation that General Strachey enjoyed his confidence in relation to the matter in hand. First option of purchase.

247. The Government of India considered this important measure both financially and administratively. The share capital of the Company is 26,200,000 *l.*, and they have issued Debentures for 4,220,000 *l.*, the interest on which is 188,000 *l.* The purchase of a property of this magnitude is a large transaction; but the Government of India had no difficulty in concluding not only that the purchase was financially expedient, but that the State would not be justified in foregoing the purchase upon any conditions that could be acceptable to the Company. Financial considerations.

248. It seemed more doubtful whether the Government of India, whose constant policy it is to reduce the mass of details which already inevitably burden it, could wisely undertake the direct management of this great Railway, and whether it would be prudent to disturb the existing management which is on the whole economical and efficient. But it was considered that these objections could be obviated by the formation of a Company to work the Railway for the State upon terms mutually advantageous. Administrative considerations. Lease to working Company.

249. Accordingly, in a Despatch No. 226, dated 17th June last, the Government of India communicated to the Secretary of State its verdict that the East Indian Railway should now be bought for the State, and, for the present, worked by a Company constituted from the existing Company. No formal official reply has yet been received to this Despatch; but it is known that the proposals of the Government of India have been substantially adopted, and that, subject to the approval of Parliament, the East Indian Railway will on the 31st December 1879, become the property of the State. Proposals of Government of India accepted.

250. The price to be paid is 125 *l.* for every 100 *l.* of capital stock, or 32,750,000 *l.* for the whole stock of 26,200,000 *l.* Payment of that amount is to be made by an annuity terminating on the 14th February 1953, in the calculation of which the rate of interest used is 4 *l.* 6 *s.* per cent. Both the price of 125 *l.*, assumed as the market price of the shares, and the rate of 4 *l.* 6 *s.*, assumed as the market rate of interest upon the Indian Government's London sterling obligations, are liberal, and have apparently been so accepted by the shaeholders with general unanimity. But, although by the letter of the bond, even better terms might possibly have been exacted, there is good reason for the belief that, on the whole, the intention of the original parties to the contract has been substantially fulfilled; and it is a cause of much satisfaction to the Government of India that this important transaction has been concluded without any breach of the friendly relations between the Government and the Company, or injury to the interests of the shareholders, who will receive an annuity at the rate of 5 *l.* 12 *s.* 6 *d.* per cent. upon their capital, equal to simple interest at the rate of 5 *l.* 7 *s.* 6 *d.* Terms of purchase.

Conditions of lease and

251. The New Working Company is now in course of formation with a capital of 6,550,000 *l.*, being one-fifth of the capital of the present Company commuted into sterling bonds at 125 *l.* per centum. The nature of the arrangement with the Company and the effect of the whole measure upon the Revenues of India is illustrated by the following Statement, in which the Estimates of the coming year as now framed are compared with what they would be if the arrangement now negotiated were in force:—

Financial comparison with present system.

| | Estimates for 1879-80. | |
|---|---|---|
| | As now Framed. | As they would be by the New Arrangements. |
| | *Rs.* | *Rs.* |
| Net Traffic Earnings | 2,49,50,000 | 2,49,50,000 |
| | £. | £. |
| Interest on Debentures | 188,000 | 188,000 |
| Interest at 5 per cent. on Capital of present Company | 1,310,000 | — |
| Four-fifths of Annuity on present Company's Capital | | 1,179,000 |
| Simple interest at 4 per cent. on Capital of New Company | | 262,000 |
| Total Interest and Annuity £. | 1,498,000 | 1,629,000 |
| | *Rs.* | *Rs.* |
| Converted into Rupees at 1 *s.* 7 *d.* | 1,89,22,000 | 2,05,77,000 |
| Company's share of Surplus Profits | 47,10,000 | 7,45,000* |
| Contribution to Provident Fund (one per cent. on Net Traffic Earnings). | | 2,49,000 |
| Loss on Capital Transactions owing to operation of Contract Rate of Exchange. | 2,29,000 | — |
| Total Charges *Rs.* | 2,38,61,000 | 2,15,71,000 |
| Net Traffic Earnings less Total Charges | 10,89,000 | 33,79,000 |
| Sinking Fund Payment 65,500 *l.* † at 1 *s.* 7 *d.* | | 8,29,000 |
| Net Public Revenue *Rs.* | 10,89,000 | 42,08,000 |

Result to New Company,

252. The estimated net traffic earnings being 2,495,000 *l.*, the Surplus Profits of the Line in 1879-80 by the new arrangement would be 372,400 *l.*, of which one-fifth, or 74,500 *l.*, would be the remuneration of the Working Company, making their income 336,400 *l.* in all, or 6·42 per cent. upon their original unconverted share of the capital (5,240,000 *l.*) In consideration of this concession, the shareholders of the New Company surrender all claims to any interest

* Thus calculated—

| | *Rs.* | *Rs.* |
|---|---|---|
| Net Traffic Earnings | | 2,49,50,000 |
| Interest and Annuity | 2,05,77,000 | |
| Provident Fund | 2,49,000 | |
| Interest on value of Stores in Stock | 4,00,000 | |
| | | 2,12,26,000 |
| Net Divisible Surplus Profits | | 37,24,000 |
| Of which the Working Company's one-fifth share *Rs.* | | 7,45,000 |

† The actual payment is only 52,200 *l.* on four-fifths of the Capital, but, by the contract with the Working Company, their Capital is to be treated as if a yearly Sinking Fund payment of 13,050 *l.* were made on their one-fifth of the original Capital also. Credit must plainly be taken for this item in favour of the new arrangement. The true amount is much larger than is stated in the text. The Shareholders themselves reckon it at 98,250 *l.* = @ 1 *s.* 7 *d.*, to 12,43,125 rupees. The difference is owing to the rate of interest assumed: the Shareholders assume 3½ per cent., but the rate allowed by the Government is 4·3 per cent.

interest in excess of 5 per cent. on their original capital, or 4 per cent. on their commuted capital (6,550,000 *l.*), and to all current annuity payments. When their contract terminates they will begin to receive only the yearly payment of 5 *l.* 12 *s.* 6 *d.* per cent., which will be paid all along on the remaining four-fifths of the capital, and the capital debt of the Government to them will be extinguished on the same date as its debt to the other four-fifths of the Company.

**And to State.**

253. The remaining four-fifths of the Surplus Profits, or 297,600 *l.*, will belong to the State, which will also receive 40,000 *l.* interest on the value of the stores in course of consumption. Moreover, the calculation which brings out this result, includes the yearly payment of 6,63,000 rupees, or, in the conventional notation of the Accounts, 66,300 *l.*, being the amount required for the extinction of the original capital debt of 32,750,000 *l.* by the 14th February 1953. The expected Net Public Revenue from the East Indian Railway in 1879-80, if the new arrangements were already in force, would be 420,800 *l.*, of which 337,900 *l.* would appear upon the Estimates, instead of 108,900 *l.*, as actually estimated. Thus there is a good hope that the State will now, at length, be, to some extent, compensated for the heavy sacrifices entailed upon it during the early history of this great undertaking.

**State revenue will increase.**

254. The gain to the State is likely to be still larger in the future, because four-fifths of the increasing Net Earnings which may confidently be expected from the East Indian Railway will henceforth accrue to the Public Treasury.

**Principles of new arrangement.**

255. The remuneration to the New Company is liberal; but, in making this important experiment, the Government deemed it essential to offer inducements sufficient to ensure the devotion to the management of the Line of at least as much energy, enterprise, and skill as have contributed to produce the success of the East Indian Railway as it is. The theory of the new plan is that a personal interest on the part of the managers of such a property is likely to yield more satisfactory results than the best conceivable official management without that stimulus; and it was necessary to take care that, in the actual arrangements made, the stimulus provided should be adequate.

**Duration of contract.**

256. The contract is to be for 50 years, terminable, however, first, after 20 years, and, thereafter, at intervals.

**Services of existing E. I. R. Company,**

257. The Government of India have only now to record their high appreciation of the success obtained by the Company now in liquidation. The construction and management of the East Indian Railway is an achievement of which Great Britain may be proud; and the honour of it belongs chiefly to the East Indian Railway Company and its many distinguished officers. The services of those who remain will not be lost to the State. Nor can the Government of India withhold the expression of its appreciation of the broad sagacity with which the Chairman who has, for 25 years, so ably presided over the East Indian Railway Company, has conducted the negotiations, the successful termination of which has now been recorded.

**And their chairman.**

**State railways.**

258. 34 and XXVII., *State Railways.*—Revenue more 280,000 *l.* Expenditure less 37,000 *l.* Net Result better 317,000 *l.* Net Revenue 245,000 *l.* Considerable improvement expected in the revenues of these Lines (*See* App. B., Table IX.) The account of the Revenue and Expenditure of the Lines constructed by means of Productive Public Works Capital Expenditure is shown below the first total in Abstract No. II. This statement shows Revenue more 280,000 *l.* Expenditure more 130,000 *l.* Net Revenue more 150,000 *l.* Net Revenue 329,000 *l.* The Revenue shown in this Statement above the first total is that of the *Mathura-Hatras* Line, the cost of which was not treated as *Productive Public Works Capital Expenditure.*

**Madras Canal Company.**

259. 35 and XXVIII., *Madras Canal Company.*—Less Revenue 13,000 *l.* The Revenue this year is due to special causes explained upon the Regular Estimate.

**Provincial and local surpluses and deficits.**

260. 36 and XIX., *Provincial and Local Surpluses and Deficits.*—Surplus less 283,000 *l.* Deficits more 154,000 *l.* Net worse 437,000 *l.* Net Deficit 191,000 *l.* This year the Provincial Governments are saving 246,000 *l.* of their income. Next year they expect to spend 191,000 *l.* more than their income. These Governments have considerable balances at their credit (*See* Abstract, Statement No. IX.), and might profitably spend some part of them; but the Government of India has been obliged, for financial reasons, to place some temporary restraint upon them in this respect.

**The army.**

261. 37 and XXX., *The Army.*—Expenditure more 1,245,000 *l.* Revenue less 45,000 *l.* Net Expenditure more 1,290,000 *l.*, of which 81,900 *l.*, at the *Home Treasury*, and the rest

rest in India.' Net cost of the Army, 17,375,000 *l.*, to be compared with previous years, as follows:—

| | £. |
|---|---|
| 1872-73 | 14,596,802 |
| 1873-74 | 14,217,390 |
| 1874-75 | 14,386,321 |
| 1875-76 | 14,262,846 |
| 1876-77 | 14,866,639 |
| 1877-78 | 15,769,780 |

262. The net average yearly cost of the Army, as recorded in the Accounts, in times of peace, cannot now be estimated at less than 15,200,000 *l.* The sum provided in the Estimates of 1879-80 for the Military operations beyond the Frontier is 2,000,000 *l.*

Capital expenditure. Productive public works.

263. 39. *Productive Public Works Capital Expenditure.*—Less 1,099,000 *l.* Much to its regret, the Government of India has been obliged to reduce to 3,500,000 *l.* the grant for these works. There can be no doubt that much more than this could be profitably spent, but the Government have not this year the means of supplying more.

Productive works.

264. *Productive Public Works Revenues and Expenditure.*—Revenue more 287,000 *l.* Expenditure more 227,000 *l.* Net Expenditure less 60,000 *l.* Net loss on working 1,622,000 *l.* Including the Gain by Exchange (387,000 *l.*), and the Loss (1,622,000 *l.*) arising out of these transactions, we have the following results:—

| | £. |
|---|---|
| Interest and Working Expenses | 9,740,000 |
| Revenue | 7,243,000 |
| Loss £. | 2,497,000 |

against which has to be set the Land Revenue due to Productive Works in Madras, and it has to be borne in mind that some considerable amount of interest is charged upon Capital which is still infructuous. The depressing of the Guaranteed Railways (expected to yield next year 1,985,356 *l.* less than in 1877-78) produces this comparatively unfavourable result.

265. The deficit thus shown upon the face of the Estimates, after providing 2,000,000 *l.* for the expenses of the war in Afghanistan, is 1,395,000 *l.* It must, however, as has frequently been pointed out on former occasions, be remembered in estimating the real amount of our annual revenues, that among the receipts there is shown a merely nominal credit on account of the extinct Military Funds. This amounts in the present Estimates to 214,000 *l.*, and it plainly adds nothing to our actual resources. It must also not be forgotten that the Estimates under Loss by Exchange would have been increased by 189,815 *l.*, if provision were now being made for the remittance of the whole net current requirements of the Home Treasury during the year. If there had been no war, the surplus shown on the Estimates would have been 605,000 *l.* Taking, however, into consideration the points just noticed, which cannot easily be neglected if we desire to form a really complete and accurate judgment on the actual financial condition of the country, and making certain allowances on the other side of the account, the Governor General in Council is of opinion that looking only to the normal resources of the year, the real Estimated Surplus would be 813,000 *l.*

266. If the exchange could have been estimated for the coming year at the same rate as that taken for 1878-79, 1*s.* 8·4*d.*, this surplus would have been larger by 1,364,000 *l.* Apart from the war, the Surplus, on the face of the Estimates, would, in that event, have amounted to 1,969,000 *l.*; and after making the corrections to which reference has just been made, 2,177,000 *l.*

267. Thus, but for the further fall in exchange, the Government of India would have been able, by suspending, during the year, the operation of the so-called Famine Insurance Surplus, to pay from the actual normal resources of the year, the whole estimated cost of the war in Afghanistan. The extreme gravity of this question of the exchange can hardly be stated too strongly.

Ways and Means.

268. *Ways and Means.*—Excluding the book-credits from the Military Funds, the gross Deficit of Public Revenue is 5,109,000 *l.* In accordance with the change of policy described in paragraph 28, provision is made for the loan of

of only 200,000 *l.* (net) to Native States and Corporations, &c.; 287,500 *l.* net is expected to reach the Treasury on the Miscellaneous Debt Account, the main items of Deposits and Remittances being, as usual, estimated to be in equilibrium. Thus, provision must be made for a net sum of 5,026,500 *l.*; but as 1,673,500 *l.* is to be repaid to the holders of the Five-and-a-half per Cent. Loan and others, the gross deficiency is 6,695,000 *l.*, of which, upon the estimates, 700,000 *l.* will be provided from the Public Balances. A Notification is published to-day inviting a Loan in India of Five Crores of the remainder. As 1,550,000 *l.* of this is needed to discharge, on the 1st May next, the untransferred portion of the Five-and-a-half per Cent. Loan, the net amount thus called for is only 3,450,000 *l.*

Brief review of finances of four years, 1876–80.

269. In making this announcement the Governor General in Council thinks it desirable to present the following brief statement of the Finances of the four years 1876–80. Excluding the Fund credits and including provision for the remittance of the whole current requirements of the Home Treasury, the deficit of the four years amounts to 24,863,000 *l.* Extraordinary Public Expenditure has been or is being incurred during this period as follows:—

| | £. |
|---|---|
| Famine, including loss of Revenue | 9,400,000 |
| War | 2,670,000 |
| Productive Public Works Capital Expenditure | 16,699,000 |
| TOTAL £. | 28,769,000 |

Net result.

270. Thus, if these three great disturbing causes were eliminated, there would have been a Surplus during the four years of 3,906,000 *l.* In other words, the current revenue has contributed 3,906,000 *l.* towards these extraordinary objects, besides bearing all current burdens. The net addition to the Registered Debt during this period is 20,920,061 *l.*, but of this sum, 2,795,731 *l.* was lent at interest to Native States, Corporations, &c., and 1,554,629 *l.*, Railway Capital, was repaid. The net amount borrowed during the four years is only 16,570,000 *l.*

Ways and means now supplied.

271. The difference between the deficit of the four years (24,863,000 *l.*) and the net amount borrowed (16,570,000 *l*) is 8,293,000 *l.*, which is thus supplied:—

| | £. |
|---|---|
| The Public Balances reduced by | 4,372,000 |
| The Secretary of State's bills outstanding increased by | *1,740,000 |
| Deposits and Remittances | 2,181,000 |
| £. | 8,293,000 |

Standard surplus 2,000,000 *l.* not obtained this year.

272. The Government of India has repeatedly declared that an annual surplus of 2,000,000 *l.* is necessary, in ordinary times, to provide the means of protecting, so far as may be possible, the country against famine, and leave a margin such as every solvent State ought to maintain to meet unforeseen contingencies. It has been necessary, as has been shown, to abandon all hope of obtaining such a surplus in the coming year.

Finance of war.

273. The ultimate burden caused by the war will not, it may be reasonably anticipated, prove serious, and the assistance which will, it is hoped, be given from the British Treasury removes all present anxiety on this head. The deficit caused by the war, and shown in the Estimates of the coming year, is therefore rather apparent than real.

Depression temporary.

274. The reduction in the revenues caused by the depression of trade and the diminished receipts from the Guaranteed Railways will, it cannot be doubted, be temporary only; and the Guaranteed and State Railways are certain to prove growing sources of revenue.

275. The

* On the 1st April 1876, bills for only 12,000 *l.* were outstanding unpaid; the Secretary of State had suspended his drawings. The usual amount is about 1¼ millions.

Exchange.

275. The loss caused by the further and great fall which has take place in the value of silver in relation to gold is a far more real and serious cause of financial embarrassment.

Loss since 1871-72.

276. The loss by Exchange on the estimated amount of the Home remittances in the coming year is 3,947,368 *l.*; it would have been 4,142,000 *l.* if provision were made for remittances to cover the whole of the current Home Charges. The latter sum is more by 3,324,000 *l.* than would have been required for the remittance of the same amount in 1872-73, the last year before the long standing equilibrium between gold and silver was violently disturbed. So far as these remittances are required to meet fixed payments, such as Interest, Pensions, and the like—and such fixed payments constitute the bulk of the Home Charges—it may be said that this great sum of 3,324,000 *l.* represents the yearly taxation now required in addition to what would have been necessary if the old rate of exchange had been maintained.

Adjusting Rate.

The rate of exchange fixed by the Secretary of State with the concurrence of the Lords of the Treasury for the adjustment of public financial transactions between Great Britain and India during 1879-80, is 1 rupee = 1 *s.* 7½ *d.*

Expectation of last year.

277. In the Financial Statement published at the beginning of the present year, it was shown that the Government believed that a *bonâ fide* surplus of nearly 2,000,000 *l.* of income over expenditure had been secured; and of this sum, 1,500,000 *l.* was to be annually set aside as a special provision against famine. This apparently very satisfactory result was brought about partly by administrative improvements, but mainly by the imposition of new taxation, estimated to yield, eventually, about 1,100,000 *l.* a year (*see* para. 160). The Government then hoped that it saw its way to giving to the country the most complete protection which could be devised against the terrible calamities of famine to which it is periodically exposed. It was also sanguine that many reforms were within its reach which would be in the highest degree beneficial.

Frustrated by fall in exchange.

278. Although the condition of the finances continues in other respects to be favourable, the fresh fall in the value of silver in relation to gold has, as has been shown, virtually swept away the financial improvement arrived at with so much difficulty. It may be considered that the whole of the new taxation has been swallowed up in the additional charges on account of Loss by Exchange. The net amount yielded by this taxation in the present year was, as has been stated in para. 160, about 971,400 *l.*, and it is estimated at 1,077,400 *l.* for 1879-80. To remit the whole of the amount required to meet the Home Charges in the coming year, it has just been shown that the sum of 1,364,362 *l.* would be required in excess of the estimate of last year. The insurance provided against future famine has virtually ceased to exist; and the difficulties in the way of fiscal and commercial and adminstrative reform have been greatly aggravated. Nor can it be any way assumed that the evil will not continue and go on increasing.

Financial policy disconcerted.

279. Under such circumstances it is extremely difficult to follow any settled financial policy; for the Government cannot even approximately tell what income will be required to meet the necessary expenditure of the State.

Problem occupying attention of Government.

280. It is hardly necessary to add that this most grave question has long been a cause of anxious deliberation to the Government of India. The Governor General in Council has submitted his views to the Secretary of State, and they are now under the consideration of Her Majesty's Government. It would plainly be undesirable to say more on the subject, until Her Majesty's Government has had time to mature its decision in regard to the measures which ought to be taken.

Standard surplus cannot be abandoned.

281. Although, for the present at least, the Surplus which the Government hoped that it had secured, has almost disappeared, the Governor General in Council will in no degree abandon the imperative duty of making, to the utmost of his ability, provision for protecting the country against famine. He still believes that a surplus of 1,500,000 *l.* a year, in ordinary times, is necessary to cover this liability alone.

Provision made for next year.

282. So far as the coming year is concerned, the help which it is hoped will be afforded by the British Treasury for meeting the expenses of the war, relieves

relieves the Government from financial anxiety on this account. For the present the Governor General in Council thinks it wise to abstain from imposing any fresh burdens on the country, and to accept the temporary loss of the surplus by which it was hoped that an insurance against famine had been provided.

No famine fund was constituted.

283. The propriety of the course followed by the Government last year in refusing to constitute any separate Fund in connection with the famine arrangements has thus, it may be added, been justified by the event. Foreseeing the possibility of such a contingency as that which has actually occurred, Sir John Strachey spoke in the Legislative Council on the 9th February 1878 as follows. Any other decision might, he said,

"lead to results probably not contemplated by those who have suggested the establishment of a separate Fund; I mean that this might involve the necessity for imposing fresh taxation. Suppose, for instance, that the produce of the new taxes were, by law, strictly set apart from the general revenues, and paid into a separate Fund only to be applied to specified purposes; if then, any sudden change of circumstances arose, calling for seriously increased expenditure, or causing a considerable falling off in the revenue, we should have to choose between the imposition of fresh taxes and the abrogation of the law constituting the Fund; for I set aside the idea of meeting ordinary charges by borrowing, as a course financially inadmissible. This dilemma might arise, though the pressure was likely to be only temporary; nor can any one say that such a contingency would be at all improbable, or that it might not occur at any moment. With all my desire to see the pledges maintained that we have given, as to the application of a sum not less than 1,500,000*l.* as an insurance against famine, I think it would be irrational, under many circumstances that I can conceive, to object to the temporary diversion of any necessary part of the revenue from this purpose, with the view of obtaining relief which might be no less urgently required than that which experience has taught us to be requisite in meeting famine. * * * * Without thinking of a future far removed from us, events might, of course, happen which would make it impossible even for us who have designed these measures to maintain our present resolution."

By order of His Excellency the Viceroy and Governor General in Council,

*R. B. Chapman,*
Secretary to the Government of India.

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## I.—REVENUE AND EXPENDITURE of the GOVERNMENT OF INDIA in *India* and in *England*.

### ESTIMATES, 1879–80.

| REVENUE. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Increase. | Decrease. |
| CIVIL: | £. | £. | £. | £. | £. | £. | £. | £. |
| I.—Land Revenue | 20,026,036 | 22,071,000 | 22,241,000 | 170,000 | - | 21,945,000 | - | 296,000 |
| II.—Tributes | 675,120 | 705,000 | 709,000 | 4,000 | - | 703,000 | - | 6,000 |
| III.—Forest | 664,102 | 682,000 | 593,000 | - | 89,000 | 672,000 | 79,000 | — |
| IV.—Excise | 2,457,075 | 2,750,000 | 2,592,000 | - | 158,000 | 2,742,000 | 150,000 | — |
| V.—Assessed Taxes | 86,110 | 765,000 | 869,000 | 104,000 | - | 896,000 | 27,000 | — |
| VI.—Provincial Rates | 238,504 | 3,316,000 | 2,680,000 | - | 636,000 | 2,740,000 | 60,000 | — |
| VII.—Customs | 2,622,296 | 2,480,000 | 2,440,000 | - | 40,000 | 2,248,000 | - | 192,000 |
| VIII.—Salt | 6,460,082 | 6,813,000 | 6,900,000 | 87,000 | - | 7,000,000 | 100,000 | — |
| IX.—Opium | 9,182,722 | 8,250,000 | 9,347,000 | 1,097,000 | - | 9,000,000 | - | 347,000 |
| X.—Stamps | 2,993,483 | 2,977,000 | 3,071,000 | 94,000 | - | 3,087,000 | 16,000 | — |
| XI.—Mint | 443,859 | 180,000 | 172,000 | - | 8,000 | 180,000 | 8,000 | — |
| XII.—Post Office | 847,694 | 872,000 | 910,000 | 38,000 | - | 983,000 | 73,000 | — |
| XIII.—Telegraph | 358,480 | 334,000 | 376,000 | 42,000 | - | 380,000 | 4,000 | — |
| XIV.—Minor Departments | 74,616 | 26,000 | 66,000 | 40,000 | - | 58,000 | - | 8,000 |
| XV.—Law and Justice | 813,221 | 823,000 | 874,000 | 51,000 | - | 888,000 | 14,000 | — |
| XVI.—Police | 83,717 | 69,000 | 213,000 | 144,000 | - | 233,000 | 20,000 | — |
| XVII.—Marine | 231,538 | 201,000 | 233,000 | 32,000 | - | 206,000 | - | 27,000 |
| XVIII.—Education | 108,994 | 111,000 | 145,000 | 34,000 | - | 139,000 | - | 6,000 |
| XIX.—Medical | 36,229 | 33,000 | 53,000 | 20,000 | - | 39,000 | - | 14,000 |
| XX.—Stationery and Printing. | 33,289 | 20,000 | 48,000 | 28,000 | - | 46,000 | - | 2,000 |
| XXI.—Interest | 528,288 | 562,000 | 612,000 | 50,000 | - | 634,000 | 22,000 | — |
| XXII.—Superannuations | 596,995 | 598,000 | 678,000 | 80,000 | - | 526,000 | - | 152,000 |
| XXIII.—Miscellaneous | 269,783 | 183,000 | 361,000 | 178,000 | - | 332,000 | - | 29,000 |
| XXIV.—Public Works, Ordinary. | 357,704 | 196,000 | 516,000 | 328,000 | - | 477,000 | - | 39,000 |
| XXV.—Irrigation and Navigation. | 516,816 | 642,000 | 742,000 | 100,000 | - | 786,000 | 44,000 | — |
| XXVI.—Guaranteed Railways | 6,129,765 | 4,943,000 | 4,862,000 | - | 81,000 | 4,861,000 | - | 1,000 |
| XXVII.—State Railways | 548,528 | 967,000 | 960,000 | - | 7,000 | 1,240,000 | 280,000 | — |
| XXVIII.—Madras Canal Company. | —7,839 | - | 15,000 | 15,000 | - | 2,000 | - | 13,000 |
| XXIX.—Provincial and Local Deficits. | *160,925 | 289,000 | 54,000 | - | 235,000 | 208,000 | 154,000 | — |
| XXX.—Army | 869,981 | 895,000 | 925,000 | 30,000 | - | 880,000 | - | 45,000 |
| XXXI.—Gain by Exchange | 561,288 | 497,000 | 423,000 | - | 74,000 | 431,000 | 8,000 | — |
| GRAND TOTAL £. | 58,969,301 | 63,250,000 | 64,680,000 | 1,430,000 | - | 64,562,000 | - | 118,000 |
| DEFICIT £. | 3,543,687 | - | - | - | - | 1,395,000† | 2,695,000 | — |

* Including 80,643 *l.*, Provincial Contributions.

† Should be 1,355,000 *l.* *See* * note on page 49.

Fort William, Financial Department,
13 March 1879.

*E. W. Kellner,*
Officiating Deputy Comptroller General.

## I.—REVENUE AND EXPENDITURE of the GOVERNMENT OF INDIA in *India* and in *England*.

### ESTIMATES, 1879-80.

| EXPENDITURE. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase. | Decrease. |
|---|---|---|---|---|---|---|---|---|
| CIVIL: | £. | £. | £. | £. | £. | £. | £. | £. |
| 1.—Interest on Debt | 5,740,390 | 5,909,000 | 6,007,000 | 98,000 | - - | *6,353,000 | 346,000 | — |
| 2.—Interest, other Accounts | 355,867 | 372,000 | 376,000 | 4,000 | - - | 386,000 | 10,000 | — |
| 3.—Refunds and Drawbacks. | 304,292 | 324,000 | 357,000 | 33,000 | - - | 356,000 | - - | 1,000 |
| 4.—Land Revenue | 2,531,325 | 2,961,000 | 2,955,000 | - - | 6,000 | 3,038,000 | 83,000 | — |
| 5.—Forest | 421,667 | 479,000 | 473,000 | - - | 6,000 | 510,000 | 37,000 | — |
| 6.—Excise | 99,039 | 96,000 | 91,000 | - - | 5,000 | 118,000 | 27,000 | — |
| 7.—Assessed Taxes | 4,631 | 54,000 | 34,000 | - - | 20,000 | 29,000 | - - | 5,000 |
| 8.—Provincial Rates | 1,027 | 43,000 | 43,000 | - - | - - | 53,000 | 10,000 | — |
| 9.—Customs | 202,815 | 196,000 | 202,000 | 6,000 | - - | 203,000 | 1,000 | — |
| 10.—Salt | 539,858 | 520,000 | 419,000 | - - | 101,000 | 383,000 | - - | 36,000 |
| 11.—Opium | 2,661,266 | 2,250,000 | 1,763,000 | - - | 487,000 | 2,500,000 | 737,000 | — |
| 12.—Stamps | 102,673 | 124,000 | 116,000 | - - | 8,000 | 111,000 | - - | 5,000 |
| 13.—Mint | 132,083 | 110,000 | 105,000 | - - | 5,000 | 113,000 | 8,000 | — |
| 14.—Post Office | 905,821 | 942,000 | 1,009,000 | 67,000 | - - | 1,083,000 | 74,000 | — |
| 15.—Telegraph | 461,146 | 514,000 | 471,000 | - - | 43,000 | 531,000 | 60,000 | — |
| 16.—Administration | 1,473,764 | 1,463,000 | 1,484,000 | 21,000 | - - | 1,498,000 | 14,000 | — |
| 17.—Minor Departments | 331,604 | 550,000 | 363,000 | - - | 187,000 | 375,000 | 12,000 | — |
| 18.—Law and Justice | 3,319,673 | 3,299,000 | 3,400,000 | 101,000 | - - | 3,381,000 | - - | 19,000 |
| 19.—Police | 2,158,237 | 2,368,000 | 2,425,000 | 57,000 | - - | 2,472,000 | 47,000 | — |
| 20.—Marine | 542,200 | 574,000 | 597,000 | 23,000 | - - | 546,000 | - - | 51,000 |
| 21.—Education | 738,020 | 1,015,000 | 986,000 | - - | 29,000 | 1,025,000 | 39,000 | — |
| 22.—Ecclesiastical | 158,039 | 164,000 | 158,000 | - - | 6,000 | 161,000 | 3,000 | — |
| 23.—Medical | 611,819 | 647,000 | 663,000 | 16,000 | - - | 679,000 | 16,000 | — |
| 24.—Stationery and Printing. | 425,645 | 430,000 | 509,000 | 79,000 | - - | 536,000 | 27,000 | — |
| 25.—Political | 468,975 | 432,000 | 500,000 | 68,000 | - - | 426,000 | - - | 74,000 |
| 26.—Allowances and Assignments. | 1,646,093 | 1,655,000 | 1,833,000 | 178,000 | - - | 1,909,000 | 76,000 | — |
| 27.—Civil Furlough Allowances. | 237,362 | 233,000 | 231,000 | - - | 2,000 | 232,000 | 1,000 | — |
| 28.—Superannuations | 1,858,686 | 1,842,000 | 1,981,000 | 139,000 | - - | 1,923,000 | - - | 58,000 |
| 29.—Miscellaneous | 219,534 | 276,000 | 301,000 | 25,000 | - - | 277,000 | - - | 24,000 |
| 30.—Famine Relief | 5,345,775 | 500,000 | 555,000 | 55,000 | - - | 10,000 | - - | 545,000 |
| 31.—Public Works, Ordinary. | 3,126,178 | 4,760,000 | 4,676,000 | - - | 84,000 | 4,895,000 | 219,000 | — |
| 32.—Irrigation and Navigation. | 920,943 | 976,000 | 871,000 | - - | 105,000 | 1,035,000 | 164,000 | — |
| 33.—Guaranteed Railways | 5,454,680 | 5,441,000 | 5,634,000 | 193,000 | - - | 5,541,000 | - - | 93,000 |
| 34.—State Railways | 420,754 | 704,000 | 1,032,000 | 328,000 | - - | 995,000 | - - | 37,000 |
| 35.—Madras Canal Company. | 50,335 | 50,000 | 50,000 | - - | - - | 50,000 | — | — |
| 36.—Provincial and Local Surpluses. | 247,034 | 21,000 | 300,000 | 279,000 | - - | 17,000 | - - | 283,000 |
| 37.—Army | 16,639,761 | 15,800,000 | 17,010,000 | 1,210,000 | - - | 18,255,000 | 1,245,000 | — |
| 38.—Loss by Exchange | 1,653,377 | 3,000,000 | 3,400,000 | 400,000 | - - | 3,952,000 | 552,000 | — |
| TOTAL ORDINARY £. | 62,512,388 | 61,094,000 | 63,380,000 | 2,286,000 | - - | †65,957,000 | 2,577,000 | — |
| SURPLUS | - - | 2,156,000 | 1,300,000 | - - | 856,000 | — | — | — |
| 39.—Productive Public Works | 4,791,052 | 4,555,000 | 4,599,000 | 44,000 | - - | 3,500,000 | - - | 1,099,000 |

* Should be 6,313,000 *l.*, 40,000 *l.* having been added in India under a misapprehension.

† Should be 65,917,000 *l.* *See* previous note.

*W. Waterfield,*
Officiating Comptroller General.

*R. B. Chapman,*
Secretary to the Government of India.

## II.—REVENUE AND EXPENDITURE of the GOVERNMENT OF INDIA in *India*

### ESTIMATES, 1879–80.

| REVENUE. | Accounts, 1877–78. | Budget Estimates, 1878–79. | Regular Estimates, 1878–79. | Increase. | Decrease. | Budget Estimates, 1879–80. | Budget Estimates, 1879–80, compared with Regular Estimates, 1878–79. | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Increase. | Decrease. |
| CIVIL: | £. | £. | £. | £. | £. | £. | £. | £. |
| I.—Land Revenue | 19,869,667 | 21,904,000 | 22,077,000 | 173,000 | — | 21,784,000 | — | 293,000 |
| II.—Tributes | 675,120 | 705,000 | 709,000 | 4,000 | — | 703,000 | — | 6,000 |
| III.—Forest | 664,102 | 682,000 | 593,000 | — | 89,000 | 672,000 | 79,000 | — |
| IV.—Excise | 2,457,075 | 2,750,000 | 2,592,000 | — | 158,000 | 2,742,000 | 150,000 | — |
| V.—Assessed Taxes | 86,110 | 765,000 | 869,000 | 104,000 | — | 896,000 | 27,000 | — |
| VI.—Provincial Rates | 238,504 | 3,316,000 | 2,680,000 | — | 636,000 | 2,740,000 | 60,000 | — |
| VII.—Customs | 2,622,296 | 2,480,000 | 2,440,000 | — | 40,000 | 2,248,000 | — | 192,000 |
| VIII.—Salt | 6,460,082 | 6,813,000 | 6,900,000 | 87,000 | — | 7,000,000 | 100,000 | — |
| IX.—Opium | 9,182,722 | 8,250,000 | 9,347,000 | 1,097,000 | — | 9,000,000 | — | 347,000 |
| X.—Stamps | 2,993,483 | 2,977,000 | 3,071,000 | 94,000 | — | 3,087,000 | 16,000 | — |
| XI.—Mint | 443,859 | 180,000 | 172,000 | — | 8,000 | 180,000 | 8,000 | — |
| XII.—Post Office | 847,694 | 872,000 | 910,000 | 38,000 | — | 983,000 | 73,000 | — |
| XIII.—Telegraph | 358,430 | 334,000 | 376,000 | 42,000 | — | 380,000 | 4,000 | — |
| XIV.—Minor Departments | 74,616 | 26,000 | 66,000 | 40,000 | — | 58,000 | — | 8,000 |
| XV.—Law and Justice | 813,221 | 823,000 | 874,000 | 51,000 | — | 888,000 | 14,000 | — |
| XVI.—Police | 83,717 | 69,000 | 213,000 | 144,000 | — | 233,000 | 20,000 | — |
| XVII.—Marine | 231,538 | 201,000 | 233,000 | 32,000 | — | 206,000 | — | 27,000 |
| XVIII.—Education | 108,994 | 111,000 | 145,000 | 34,000 | — | 139,000 | — | 6,000 |
| XIX.—Medical | 36,229 | 33,000 | 53,000 | 20,000 | — | 39,000 | — | 14,000 |
| XX.—Stationery and Printing | 33,289 | 20,000 | 48,000 | 28,000 | — | 46,000 | — | 2,000 |
| XXI.—Interest | 528,288 | 562,000 | 612,000 | 50,000 | — | 634,000 | 22,000 | — |
| XXII.—Superannuations | 596,995 | 598,000 | 678,000 | 80,000 | — | 526,000 | — | 152,000 |
| XXIII.—Miscellaneous | 269,783 | 188,000 | 361,000 | 178,000 | — | 332,000 | — | 29,000 |
| XXIV.—Public Works, Ordinary | 357,704 | 196,000 | 516,000 | 320,000 | — | 477,000 | — | 39,000 |
| XXV.—Irrigation and Navigation. | 14,599 | 93,000 | 164,000 | 71,000 | — | 184,000 | 20,000 | — |
| XXVII.—State Railway | 9,364 | 10,000 | 10,000 | — | — | 10,000 | — | — |
| XXIX.—Provincial and Local Deficits. | *160,925 | 289,000 | 54,000 | — | 235,000 | 208,000 | 154,000 | — |
| XXX.—Army | 869,981 | 895,000 | 925,000 | 30,000 | — | 880,000 | — | 45,000 |
| XXXI.—Gain by Exchange | 561,238 | 497,000 | 423,000 | — | 74,000 | 431,000 | 8,000 | — |
| TOTAL £. | 51,649,625 | 56,634,000 | 58,111,000 | 1,477,000 | — | 57,706,000 | — | 405,000 |
| REVENUE FROM PRODUCTIVE (PUBLIC WORKS): | | | | | | | | |
| I.—Land Revenue | 156,369 | 167,000 | 164,000 | — | 3,000 | 161,000 | — | 3,000 |
| XXV.—Irrigation and Navigation. | 502,217 | 549,000 | 578,000 | 29,000 | — | 602,000 | 24,000 | — |
| XXVI.—Guaranteed Railways | 6,129,765 | 4,943,000 | 4,862,000 | — | 81,000 | 4,861,000 | — | 1,000 |
| XXVII.—State Railways | 539,164 | 957,000 | 950,000 | — | 7,000 | 1,230,000 | 280,000 | — |
| XXVIII.—Madras Canal Company | —7,839 | — | 15,000 | 15,000 | — | 2,000 | — | 13,000 |
| TOTAL £. | 7,319.676 | 6,616,000 | 6,569,000 | — | 47,000 | 6,856,000 | 287,000 | — |
| GRAND TOTAL REVENUE £. | 58,969,301 | 63,250,000 | 64,680,000 | 1,430,000 | — | 64,562,000 | — | 118,000 |
| DEFICIT £. | 3,543,087 | — | — | — | — | *1,395,000 | 2,695,000 | — |

* Should be 1,355,000 *l.* *See* * note on page 51.

Fort William, Financial Department,
13 March 1879.

*E. W. Kellner,*
Officiating Deputy Comptroller General.

and in *England* (distinguishing Revenue and Charges of Productive Public Works).

ESTIMATES, 1879-80.

| EXPENDITURE. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, Compared with Regular Estimates, 1878-79. | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Increase. | Decrease. |
| CIVIL: | £. | £. | £. | £. | £. | £. | £. | £. |
| 1.—Interest on Debt | 4,672,450 | 4,650,700 | 4,594,000 | - | 56,700 | *4,758,000 | 164,000 | — |
| 2.—Interest, other Accounts | 355,867 | 372,000 | 376,000 | 4,000 | - | 386,000 | 10,000 | — |
| 3.—Refunds and Drawbacks | 304,292 | 324,000 | 357,000 | 33,000 | - | 356,000 | - | 1,000 |
| 4.—Land Revenue | 2,531,325 | 2,961,000 | 2,955,000 | - | 6,000 | 3,038,000 | 83,000 | — |
| 5.—Forest | 421,667 | 479,000 | 473,000 | - | 6,000 | 510,000 | 37,000 | — |
| 6.—Excise | 99,039 | 96,000 | 91,000 | - | 5,000 | 118,000 | 27,000 | — |
| 7.—Assessed Taxes | 4,631 | 54,000 | 34,000 | - | 20,000 | 29,000 | - | 5,000 |
| 8.—Provincial Rates | 1,027 | 43,000 | 43,000 | - | - | 53,000 | 10,000 | — |
| 9.—Customs | 202,815 | 196,000 | 202,000 | 6,000 | - | 203,000 | 1,000 | — |
| 10.—Salt | 539,858 | 520,000 | 419,000 | - | 101,000 | 383,000 | - | 36,000 |
| 11.—Opium | 2,661,266 | 2,250,000 | 1,763,000 | - | 487,000 | 2,500,000 | 737,000 | — |
| 12.—Stamps | 102,678 | 124,000 | 116,000 | - | 8,000 | 111,000 | - | 5,000 |
| 13.—Mint | 132,083 | 110,000 | 105,000 | - | 5,000 | 113,000 | 8,000 | — |
| 14.—Post Office | 905,821 | 942,000 | 1,009,000 | 67,000 | - | 1,083,000 | 74,000 | — |
| 15.—Telegraph | 461,146 | 514,000 | 471,000 | - | 43,000 | 531,000 | 60,000 | — |
| 16.—Administration | 1,473,764 | 1,463,000 | 1,484,000 | 21,000 | - | 1,498,000 | 14,000 | — |
| 17.—Minor Departments | 331,604 | 550,000 | 363,000 | - | 187,000 | 375,000 | 12,000 | — |
| 18.—Law and Justice | 3,319,673 | 3,299,000 | 3,400,000 | 101,000 | - | 3,381,000 | - | 19,000 |
| 19.—Police | 2,158,237 | 2,368,000 | 2,425,000 | 57,000 | - | 2,472,000 | 47,000 | — |
| 20.—Marine | 542,200 | 574,000 | 597,000 | 23,000 | - | 546,000 | - | 51,000 |
| 21.—Education | 738,020 | 1,015,000 | 986,000 | - | 29,000 | 1,025,000 | 39,000 | — |
| 22.—Ecclesiastical | 158,039 | 164,000 | 158,000 | - | 6,000 | 161,000 | 3,000 | — |
| 23.—Medical | 611,819 | 647,000 | 663,000 | 16,000 | - | 679,000 | 16,000 | — |
| 24.—Stationery and Printing | 425,645 | 430,000 | 509,000 | 79,000 | - | 536,000 | 27,000 | — |
| 25.—Political | 468,975 | 432,000 | 500,000 | 68,000 | - | 426,000 | - | 74,000 |
| 26.—Allowances and Assignments | 1,646,093 | 1,655,000 | 1,833,000 | 178,000 | - | 1,909,000 | 76,000 | — |
| 27.—Civil Furlough Allowances | 237,362 | 233,000 | 231,000 | - | 2,000 | 232,000 | 1,000 | — |
| 28.—Superannuations | 1,858,686 | 1,842,000 | 1,981,000 | 139,000 | - | 1,923,000 | - | 58,000 |
| 29.—Miscellaneous | 219,534 | 276,000 | 301,000 | 25,000 | - | 277,000 | - | 24,000 |
| 30.—Famine Relief | 5,345,775 | 500,000 | 555,000 | 55,000 | - | 10,000 | - | 545,000 |
| 31.—Public Works Ordinary | 3,126,178 | 5,174,000 | 4,676,000 | - | 498,000 | 4,895,000 | 219,000 | — |
| 32.—Irrigation and Navigation | 550,030 | 192,000 | 488,000 | 296,000 | - | 644,000 | 156,000 | — |
| 34.—State Railways | 5,418 | 5,000 | 261,000 | 256,000 | - | 94,000 | - | 167,000 |
| 36.—Provincial and Local Surpluses | 247,034 | 21,000 | 300,000 | 279,000 | - | 17,000 | - | 283,000 |
| 37.—Army | 16,639,761 | 15,800,000 | 17,010,000 | 1,210,000 | - | 18,255,000 | 1,245,000 | — |
| 38.—Loss by Exchange | 1,653,377 | 3,000,000 | 3,400,000 | 400,000 | - | 3,952,000 | 552,000 | — |
| EXPENDITURE ORDINARY - £. | 55,153,184 | 53,275,700 | 55,129,000 | 1,853,300 | - | †57,479,000 | 2,350,000 | — |
| EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (Working Expenses and Interest): | | | | | | | | |
| 1.—Interest on Debt | 1,067,940 | 1,258,300 | 1,413,000 | 154,700 | - | 1,595,000 | 182,000 | — |
| 32.—Irrigation and Navigation | 370,913 | 370,000 | 383,000 | 13,000 | - | 391,000 | 8,000 | — |
| 33.—Guaranteed Railways | 5,454,680 | 5,441,000 | 5,634,000 | 193,000 | - | 5,541,000 | - | 93,000 |
| 34.—State Railways | 415,336 | 699,000 | 771,000 | 72,000 | - | 901,000 | 130,000 | — |
| 35.—Madras Canal Company | 50,335 | 50,000 | 50,000 | - | - | 50,000 | — | — |
| TOTAL - £. | 7,359,204 | 7,818,300 | 8,251,000 | 432,700 | - | 8,478,000 | 227,000 | — |
| GRAND TOTAL - £. | 62,512,388 | 61,094,000 | 63,380,000 | 2,286,000 | - | ‡65,957,000 | 2,577,000 | — |
| SURPLUS - £. | - | 2,156,000 | 1,300,000 | - | 856,000 | — | — | — |
| 39.—Productive Public Works | 4,791,052 | 4,555,000 | 4,599,000 | 44,000 | - | 3,500,000 | - | 1,099,000 |

* Shoud be 4,718,000 *l.*, 40,000 *l.* having been added in India under a misapprehension.
† Should be 57,439,000 *l.* *See* previous note. ‡ Should be 65,917,000 *l.* *See* previous note.

*W. Waterfield,*
Officiating Comptroller General.

*R. B. Chapman,*
Secretary to the Government of India.

III.—REVENUE AND EXPENDITURE of the GOVERNMENT of INDIA in *India* and

| REVENUE. | REGULAR ESTIMATE, 1878-79. | | | | BUDGET ESTIMATE, 1879-80. | | | |
|---|---|---|---|---|---|---|---|---|
| | Imperial. | Provincial. | Local. | TOTAL. | Imperial. | Provincial. | Local. | TOTAL. |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| Opening Balance | - - | 687,400 | 857,700 | - - | - - | 902,600 | 843,700 | — |
| I.—Land Revenue | 21,215,200 | 1,015,400 | 10,400 | 22,241,000 | 20,915,800 | 1,017,700 | 11,500 | 21,945,000 |
| II.—Tributes | 709,000 | - - | - - | 709,000 | 703,000 | - - | - - | 703,000 |
| III.—Forest | 551,600 | 18,200 | 23,200 | 593,000 | 629,600 | 18,100 | 24,300 | 672,000 |
| IV.—Excise | 589,900 | 2,001,000 | 1,100 | 2,592,000 | 659,900 | 2,081,000 | 1,100 | 2,742,000 |
| V.—Assessed Taxes | 619,500 | 249,500 | - - | 869,000 | 711,200 | 184,800 | - - | 896,000 |
| VI.—Provincial Rates | 61,700 | 347,600 | 2,270,700 | 2,680,000 | 144,300 | 344,400 | 2,251,300 | 2,740,000 |
| VII.—Customs | 2,229,200 | 210,800 | - - | 2,440,000 | 2,050,200 | 197,800 | - - | 2,248,000 |
| VIII.—Salt | 6,850,000 | 50,000 | - - | 6,900,000 | 6,951,000 | 49,000 | - - | 7,000,000 |
| IX.—Opium | 9,347,000 | - - | - - | 9,347,000 | 9,000,000 | - - | - - | 9,000,000 |
| X.—Stamps | 565,200 | 2,505,800 | - - | 3,071,000 | 556,200 | 2,530,800 | - - | 3,087,000 |
| XI.—Mint | 172,000 | - - | - - | 172,000 | 180,000 | - - | - - | 180,000 |
| XII.—Post Office | 909,600 | - - | 400 | 910,000 | 982,600 | - - | 400 | 983,000 |
| XIII.—Telegraph | 376,000 | - - | - - | 376,000 | 380,000 | - - | - - | 380,000 |
| XIV.—Minor Departments | 30,700 | 34,900 | 400 | 66,000 | 26,900 | 31,000 | 100 | 58,000 |
| XV.—Law and Justice | 83,100 | 783,300 | 7,600 | 874,000 | 77,300 | 803,500 | 7,200 | 888,000 |
| XVI.—Police | 600 | 188,600 | 23,800 | 213,000 | - - | 208,600 | 24,400 | 233,000 |
| XVII.—Marine | 98,500 | 134,500 | - - | 233,000 | 75,700 | 130,300 | - - | 206,000 |
| XVIII.—Education | 700 | 118,200 | 26,100 | 145,000 | 1,100 | 112,900 | 25,000 | 139,000 |
| XIX.—Medical | 1,600 | 48,900 | 2,500 | 53,000 | 1,500 | 35,300 | 2,200 | 39,000 |
| XX.—Stationery and Printing | 7,800 | 40,200 | - - | 48,000 | 7,900 | 38,100 | - - | 46,000 |
| XXI.—Interest | 598,800 | 4,800 | 8,400 | 612,000 | 620,900 | 5,900 | 7,200 | 634,000 |
| XXII.—Pensions | 658,000 | 15,300 | 4,700 | 678,000 | 509,100 | 12,100 | 4,800 | 526,000 |
| XXIII.—Miscellaneous | 76,800 | 191,300 | 92,900 | 361,000 | 73,900 | 179,600 | 78,500 | 332,000 |
| XXIV.—Public Works Ordinary | 88,100 | 321,900 | 106,000 | 516,000 | 67,800 | 311,600 | 97,600 | 477,000 |
| XXV.—Irrigation | 264,800 | 469,700 | 7,500 | 742,000 | 270,100 | 503,900 | 12,000 | 786,000 |
| XXVI.—Guaranteed Railways | 4,862,000 | - - | - - | 4,862,000 | 4,861,000 | - - | - - | 4,861,000 |
| XXVII.—State Railways | 681,000 | 279,000 | - - | 960,000 | 888,400 | 351,600 | - - | 1,240,000 |
| XXVIII.—Madras Canal | 15,000 | - - | - - | 15,000 | 2,000 | - - | - - | 2,000 |
| XXIX.—Provincial and Local Deficits | 54,000 | - - | - - | 54,000 | 208,000 | - - | - - | 208,000 |
| XXX.—Army | 925,000 | - - | - - | 925,000 | 880,000 | - - | - - | 880,000 |
| XXXI.—Gain by Exchange | 422,300 | 700 | - - | 423,000 | 430,400 | 600 | - - | 431,000 |
| £. | 53,064,700 | 9,029,600 | 2,585,700 | 64,680,000 | 52,865,800 | 9,148,600 | 2,547,600 | 64,562,000 |
| *Allotments* | - - | *5,019,600* | - - | - - | - - | *4,498,100* | — | — |
| *Contributions* | - - | *2,900* | *45,400* | - - | - - | - - | *51,600* | — |
| *Debt* | - - | - - | *16,200* | - - | - - | - - | *5,900* | — |
| TOTAL £. | - - | 14,052,100 | 2,647,300 | - - | - - | 13,646,700 | 2,605,100 | — |
| GRAND TOTAL £. | - - | 14,739,500 | 3,505,000 | - - | - - | 14,549,300 | 3,448,800 | — |
| Provincial and Local Deficit | - - | - - | - - | - - | - - | 65,600 | 125,500 | — |

Fort William, Financial Department,
13 March 1879.

*E. W. Kellner,*
Officiating Deputy Comptroller General.

in *England* in the THREE DIVISIONS, IMPERIAL, PROVINCIAL, and LOCAL.

| EXPENDITURE. | REGULAR ESTIMATE, 1878-79. | | | | BUDGET ESTIMATE, 1879-80. | | | |
|---|---|---|---|---|---|---|---|---|
| | Imperial. | Provincial. | Local. | TOTAL. | Imperial. | Provincial. | Local. | TOTAL. |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| 1.—Interest | 5,365,600 | 641,400 | - - | 6,007,000 | 5,654,100 | 698,900 | - - | *6,353,000 |
| 2.—Interest | 375,600 | 400 | - - | 376,000 | 385,500 | 500 | - - | 386,000 |
| 3.—Refunds and Drawbacks | 179,300 | 152,400 | 25,300 | 357,000 | 197,200 | 134,000 | 24,800 | 356,000 |
| 4.—Land Revenue | 894,900 | 1,605,000 | 455,100 | 2,955,000 | 923,500 | 1,632,100 | 482,400 | 3,038,000 |
| 5.—Forest | 439,100 | 13,300 | 20,600 | 473,000 | 476,500 | 14,000 | 19,500 | 510,000 |
| 6.—Excise | 23,900 | 67,200 | 800 | 91,000 | 22,600 | 94,600 | 800 | 118,000 |
| 7.—Assessed Taxes | 3,600 | 30,400 | - - | 34,000 | 5,000 | 24,000 | - - | 29,000 |
| 8.—Provincial Rates | - - | 6,000 | 37,000 | 43,000 | - - | 10,200 | 42,800 | 53,000 |
| 9.—Customs | 25,100 | 176,900 | - - | 202,000 | 24,400 | 178,600 | - - | 203,000 |
| 10.—Salt | 330,300 | 88,700 | - - | 419,000 | 285,300 | 97,700 | - - | 383,000 |
| 11.—Opium | 1,763,000 | - - | - - | 1,763,000 | 2,500,000 | - - | - - | 2,500,000 |
| 12.—Stamps | 57,800 | 58,200 | - - | 116,000 | 51,300 | 59,700 | - - | 111,000 |
| 13.—Mint | 105,000 | - - | - - | 105,000 | 113,000 | - - | - - | 113,000 |
| 14.—Post Office | 922,900 | 29,300 | 56,800 | 1,009,000 | 993,900 | 27,800 | 61,300 | 1,083,000 |
| 15.—Telegraph | 471,000 | - - | - - | 471,000 | 531,000 | - - | - - | 531,000 |
| 16.—Adminstration | 898,300 | 573,800 | 11,900 | 1,484,000 | 911,000 | 575,100 | 11,900 | 1,498,000 |
| 17.—Minor Departments | 245,900 | 91,500 | 25,600 | 363,000 | 257,500 | 88,800 | 28,700 | 375,000 |
| 18.—Law and Justice | 566,600 | 2,833,300 | 100 | 3,400,000 | 560,900 | 2,820,000 | 100 | 3,381,000 |
| 19.—Police | 20,300 | 2,166,600 | 238,100 | 2,425,000 | 20,500 | 2,209,800 | 241,700 | 2,472,000 |
| 20.—Marine | 453,700 | 143,300 | - - | 597,000 | 395,700 | 150,300 | - - | 546,000 |
| 21.—Education | 11,100 | 708,100 | 266,800 | 986,000 | 10,100 | 728,800 | 286,100 | 1,025,000 |
| 22.—Ecclesiastical | 121,700 | 36,300 | - - | 158,000 | 124,400 | 36,600 | - - | 161,000 |
| 23.—Medical | 156,600 | 422,600 | 83,800 | 663,000 | 162,300 | 421,600 | 95,100 | 679,000 |
| 24.—Stationery and Printing | 224,500 | 283,900 | 600 | 509,000 | 250,000 | 284,800 | 1,200 | 536,000 |
| 25.—Political | 499,300 | 600 | 100 | 500,000 | 425,500 | 400 | 100 | 426,000 |
| 26.—Allowances | 1,180,400 | 652,600 | - - | 1,833,000 | 1,252,200 | 656,800 | - - | 1,909,000 |
| 27.—Civil Furlough and Assignment Allowances | 230,500 | 500 | - - | 231,000 | 231,700 | 300 | - - | 232,000 |
| 28.—Superannuation | 1,841,200 | 139,400 | 400 | 1,981,000 | 1,781,800 | 140,800 | 400 | 1,923,000 |
| 29.—Miscellaneous | 127,200 | 103,500 | 70,300 | 301,000 | 92,400 | 116,500 | 68,100 | 277,000 |
| 30.—Famine Relief | 67,400 | 487,600 | - - | 555,000 | - - | 10,000 | - - | 10,000 |
| 31.—Public Works Ordinary | 1,723,400 | 1,652,100 | 1,300,500 | 4,676,000 | 1,845,900 | 1,693,100 | 1,356,000 | 4,895,000 |
| 32.—Irrigation | 594,400 | 272,700 | 3,900 | 871,000 | 594,000 | 437,300 | 3,700 | 1,035,000 |
| 33.—Guaranteed Railways | 5,634,000 | - - | - - | 5,634,000 | 5,541,000 | - - | - - | 5,541,000 |
| 34.—State Railways | 718,100 | 313,900 | - - | 1,032,000 | 741,400 | 253,600 | - - | 995,000 |
| 35.—Madras Canal | 50,000 | - - | - - | 50,000 | 50,000 | - - | - - | 50,000 |
| 36.—Provincial and Local Surpluses | 300,000 | - - | - - | 300,000 | 17,000 | - - | - - | 17,000 |
| 37.—Army | 17,010,000 | - - | - - | 17,010,000 | 18,255,000 | - - | - - | 18,255,000 |
| 38.—Loss by Exchange | 3,400,000 | - - | - - | 3,400,000 | 3,952,000 | - - | - - | 3,952,000 |
| £. | 47,030,800 | 13,751,500 | 2,597,700 | 63,380,000 | 49,635,600 | 13,596,700 | 2,724,700 | 65,957,000 |
| *Contributions* | - - | *45,400* | *2,900* | - - | - - | *51,600* | — | — |
| *Debt* | - - | - - | *60,700* | - - | - - | - - | *7,200* | — |
| *Productive Public Works—Capital Expenditure Provincial* | - - | *40,000* | - - | - - | - - | *64,000* | — | — |
| TOTAL £. | - - | 13,836,900 | 2,661,300 | - - | - - | 13,712,300 | 2,731,900 | — |
| Closing Balance | - - | 902,000 | 843,700 | - - | - - | 837,000 | 716,900 | — |
| GRAND TOTAL £. | - - | 14,739,500 | 3,505,000 | - - | - - | 14,549,300 | 3,448,800 | — |
| Provincial and Local Surplus | - - | 215,200 | 30,500 | — | — | — | — | — |

* *See* * note on page 49.

*W. Waterfield*,
Officiating Comptroller General.

*R. B. Chapman*,
Secretary to the Government of India.

## IV.—RECEIPTS AND DISBURSEMENTS at the TREASURIES of

| RECEIPTS. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase. | Decrease. |
|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. |
| I.—Balance | 15,464,665 | 16,000,000 | 15,574,959 | - | 425,041 | 14,200,000 | - | 1,374,959 |
| II.—Public Revenue | 58,969,301 | 63,250,000 | 64,680,000 | 1,430,000 | - | 64,562,000 | - | 118,000 |
| III.—Local Revenue | 3,811,061 | 600,000 | 455,000 | - | 145,000 | 450,000 | - | 5,000 |
| IV.—Service Funds, Civil | 584,323 | 600,000 | 590,000 | - | 10,000 | 603,000 | 13,000 | — |
| V.—Service Funds, Military | — | — | — | — | — | — | — | — |
| VI.—Loans to Native States, Corporations, and Individuals repaid. | 422,493 | 200,000 | 200,000 | - | - | 216,000 | 16,000 | — |
| VII.—Savings Banks' Deposits | 725,688 | 700,000 | 720,000 | 20,000 | - | 730,000 | 10,000 | - |
| VIII.—Other Deposits received and Advances recovered. | 26,678,791 | 14,000,000 | 12,687,000 | - | 1,313,000 | 12,000,000 | - | 687,000 |
| IX.—Local Remittances | 79,119 | 200,000 | 155,000 | - | 45,000 | 456,000 | 301,000 | — |
| X.—Inter-provincial and Inter-departmental Transactions. | 15,978,696 | 20,000,000 | 25,000,000 | 5,000,000 | - | 25,000,000 | - | — |
| XI.—Remittance Account with the Home Treasury. | 1,229,432 | 1,300,000 | 1,531,000 | 231,000 | - | 1,196,000 | - | 335,000 |
| XII.—Secretary of State's Bills on India sold.* | 10,134,455 | 17,000,000 | 15,680,000 | - | 1,320,000 | 15,000,000 | - | 680,000 |
| XIII.—Sundry Obligations incurred | 552,713 | 500,000 | 532,000 | 32,000 | - | 602,000 | 70,000 | — |
| XIV.—Public Debt incurred* | 8,367,186 | 2,800,000 | 16,329,000 | 13,529,000 | - | 8,009,500 | - | 8,319,500 |
| XV.—Guaranteed Railway Capital received. | 4,287,902 | 1,950,000 | 2,681,000 | 731,000 | - | 3,073,000 | 392,000 | — |
| TOTAL £. | 147,285,825 | 139,100,000 | 156,814,959 | 17,714,959 | - | 146,097,500 | - | 10,717,459 |

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1879-80 are the that the Secretary of State will raise by Bills the exact amount stated;

## ABSTRACT of the above, showing how the WAYS and MEANS are provided.

| ACCOUNTS, 1877-78. | £. | | £. | REGULAR ESTIMATES, 1878-79. | £. |
|---|---|---|---|---|---|
| Surplus of Local Revenue | 183,830 | Deficit of Public Revenue | 8,334,139 | Surplus of Local Revenue | 35,000 |
| Service Funds, Civil | 60,037 | Service Funds, Military | 281,687 | Service Funds, Civil | 113,000 |
| Deposits | 2,212,894 | Loans to Native States, Corporations, and Individuals. | 1,082,557 | Savings Banks' Deposits | 30,000 |
| Sundry Obligations | 58,422 | Savings Banks' Deposits withdrawn. | 10,858 | Remittances | 285,041 |
| Public Debt incurred | 7,345,416 | Remittances | 166,811 | Public Debt incurred | 4,498,000 |
| Guaranteed Railway Capital received. | 125,747 | Balance increased | 110,294 | Sundry Obligations | 183,000 |
| | | | | Balance reduced | 1,374,959 |
| TOTAL £. | 9,986,346 | TOTAL £. | 9,986,346 | TOTAL £. | 6,519,000 |

Fort William, Financial Department,
13 March 1879.

*E. W. Kellner,*
Officiating Deputy Comptroller General.

the GOVERNMENT of INDIA in *India* and in *England.*

| DISBURSEMENTS. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Increase. | Decrease. |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| 1.—Whole Public Expenditure - | 67,303,440 | 65,649,000 | 67,979,000 | 2,330,000 | - - | *69,457,000 | 1,478,000 | — |
| 2.—Local Expenditure - - - | 3,627,231 | 600,000 | 420,000 | - - | 180,000 | 455,000 | 35,000 | — |
| 3.—Service Funds, Civil - - | 524,286 | 500,000 | 477,000 | - - | 23,000 | 453,000 | - - | 24,000 |
| 4.—Service Funds, Military - - | 281,687 | 281,000 | 357,000 | 76,000 | - - | 214,000 | - - | 143,000 |
| 5.—Loans advanced to Native States, Corporations, and Individuals. | 1,505,050 | 800,000 | 1,240,000 | 440,000 | - - | 416,000 | - - | 824,000 |
| 6.—Savings Banks' Deposits withdrawn. | 736,546 | 650,000 | 690,000 | 40,000 | - - | 700,000 | 10,000 | — |
| 7.—Other Deposits repaid and Advances made. | 24,465,897 | 14,000,000 | 13,800,000 | - - | 200,000 | 12,000,000 | - - | 1,800,000 |
| 8.—Local Remittances - - - | 89,789 | 200,000 | 113,000 | - - | 87,000 | 837,000 | 724,000 | — |
| 9.—Inter-provincial and Inter-departmental Transactions. | 15,871,617 | 20,000,000 | 24,635,959 | 4,635,959 | - - | 24,525,000 | - - | 110,959 |
| 10.—Remittance Account with the Home Treasury. | 1,166,288 | 1,270,000 | 1,652,000 | 382,000 | - - | 1,290,000 | - - | 362,000 |
| 11.—Secretary of State's Bills on India paid. | 10,460,819 | 17,000,000 | 15,680,000 | - - | 1,320,000 | 15,000,000 | - - | 680,000 |
| 12.—Sundry obligations discharged - | 494,291 | 400,000 | 349,000 | - - | 51,000 | 494,500 | 145,500 | — |
| 13.—Public Debt discharged - - | 1,021,770 | 300,000 | 11,831,000 | 11,531,000 | - - | 3,683,000 | - - | 8,148,000 |
| 14.—Guaranteed Railway Capital withdrawn. | 4,162,155 | 2,950,000 | 3,391,000 | 441,000 | - - | 3,073,000 | - - | 318,000 |
| 15.—Balance - - - - - - | 15,574,959 | 14,500,000 | 14,200,000 | - - | 300,000 | 13,500,000 | - - | 700,000 |
| TOTAL - - - £. | 147,285,825 | 139,100,000 | 156,814,959 | 17,714,959 | - - | 146,097,500 | - - | 10,717,459 |

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself or that the exact amount stated will be borrowed during the year.

## ABSTRACT of the above, showing how the WAYS and MEANS are provided.

| REGULAR ESTIMATES, 1878-79. | | BUDGET ESTIMATES, 1879-80. | | | |
|---|---|---|---|---|---|
| | £. | | £. | | £. |
| Deficit of Public Revenue - - | 3,299,000 | Service Funds, Civil - - - | 150,000 | Deficit of Public Revenue - - | 4,895,000 |
| Service Funds, Military - - | 357,000 | Savings Banks' Deposits - - | 30,000 | Deficit of Local Revenue - - | 5,000 |
| Loans to Native States, Corporations, and Individuals. | 1,040,000 | Sundry Obligations - - - | 107,500 | Service Funds, Military - - | 214,000 |
| Deposits repaid - - - | 1,113,000 | Public Debt incurred - - | 4,326,500 | Loans to Native States, Corporations, and Individuals. | 200,000 |
| Guaranteed Railway Capital withdrawn. | 710,000 | Balance reduced - - - | 700,000 | | |
| TOTAL - - - £. | 6,519,000 | TOTAL - - - £. | 5,314,000 | TOTAL - - - £. | 5,314,000 |

*W. Waterfield,*
Officiating Comptroller General.

*R. B. Chapman,*
Secretary to the Government of India.

* Should be 69,417,000 *l.* *See* ‡note on page 51.

## V.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA in *India*.

### ESTIMATES, 1879-80.

| REVENUE. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Increase. | Decrease. |
| CIVIL: | £. | £. | £. | £. | £. | £. | £. | £. |
| I.—Land Revenue | 20,026,036 | 22,071,000 | 22,241,000 | 170,000 | - - | 21,945,000 | - - | 296,000 |
| II.—Tributes | 675,120 | 705,000 | 709,000 | 4,000 | - - | 703,000 | - - | 6,000 |
| III.—Forest | 650,668 | 682,000 | 592,500 | - - | 89,500 | 670,400 | 77,900 | — |
| IV.—Excise | 2,457,075 | 2,750,000 | 2,592,000 | - - | 158,000 | 2,742,000 | 150,000 | — |
| V.—Assessed Taxes | 86,110 | 765,000 | 869,000 | 104,000 | - - | 896,000 | 27,000 | — |
| VI.—Provincial Rates | 238,504 | 3,316,000 | 2,680,000 | - - | 636,000 | 2,740,000 | 60,000 | — |
| VII.—Customs | 2,622,296 | 2,480,000 | 2,440,000 | - - | 40,000 | 2,248,000 | - - | 192,000 |
| VIII.—Salt | 6,460,082 | 6,813,000 | 6,900,000 | 87,000 | - - | 7,000,000 | 100,000 | — |
| IX.—Opium | 9,182,722 | 8,250,000 | 9,347,000 | 1,097,000 | - - | 9,000,000 | - - | 347,000 |
| X.—Stamps | 2,993,483 | 2,977,000 | 3,071,000 | 94,000 | - - | 3,087,000 | 16,000 | — |
| XI.—Mint | 443,822 | 180,000 | 171,900 | - - | 8,100 | 180,000 | 8,100 | — |
| XII.—Post Office | 847,694 | 872,000 | 910,000 | 38,000 | - - | 983,000 | 73,000 | — |
| XIII.—Telegraph | 352,281 | 329,100 | 355,400 | 26,300 | - - | 357,000 | 1,600 | — |
| XIV.—Minor Departments | 23,236 | 23,000 | 36,600 | 13,600 | - - | 32,400 | - - | 4,200 |
| XV.—Law and Justice | 813,221 | 823,000 | 874,000 | 51,000 | - - | 888,000 | 14,000 | — |
| XVI.—Police | 83,717 | 69,000 | 213,000 | 144,000 | - - | 233,000 | 20,000 | — |
| XVII.—Marine | 231,538 | 201,000 | 233,000 | 32,000 | - - | 206,000 | - - | 27,000 |
| XVIII.—Education | 108,994 | 111,000 | 145,000 | 34,000 | - - | 139,000 | - - | 6,000 |
| XIX.—Medical | 34,206 | 32,000 | 51,400 | 19,400 | - - | 37,500 | - - | 13,900 |
| XX.—Stationery and Printing | 33,289 | 20,000 | 48,000 | 28,000 | - - | 46,000 | - - | 2,000 |
| XXI.—Interest | 504,671 | 552,000 | 598,000 | 46,000 | - - | 624,000 | 26,000 | — |
| XXII.—Superannuation Contributions. | 495,070 | 501,000 | 579,300 | 78,300 | - - | 430,500 | - - | 148,800 |
| XXXI.—Gain by Exchange | 561,238 | 497,000 | 423,000 | - - | 74,000 | 431,000 | 8,000 | — |
| XXIII.—Miscellaneous | 254,291 | 174,000 | 349,500 | 175,500 | - - | 328,100 | - - | 21,400 |
| XXIV.—Public Works, Ordinary | 340,619 | 159,600 | 499,300 | 339,700 | - - | 461,000 | - - | 38,300 |
| XXV.—Irrigation and Navigation. | 516,051 | 660,000 | 741,500 | 81,500 | - - | 785,500 | 44,000 | — |
| XXVI.—Guaranteed Railways | 6,129,765 | 4,943,000 | 4,862,000 | - - | 81,000 | 4,861,000 | - - | 1,000 |
| XXVII.—State Railways | 548,528 | 967,000 | 960,000 | - - | 7,000 | 1,240,000 | 280,000 | — |
| XXVIII.—Madras Canal Company. | —7,839 | - - | 15,000 | 15,000 | - - | 2,000 | - - | 13,000 |
| XXIX.—Provincial and Local Deficit. | 160,925 | 289,000 | 54,000 | - - | 235,000 | 208,000 | 154,000 | — |
| XXX.—Army | 810,016 | 850,000 | 877,500 | 27,500 | - - | 844,500 | - - | 33,000 |
| GRAND TOTAL £. | 58,677,429 | 63,061,700 | 64,438,900 | 1,377,200 | - - | 64,348,900 | - - | 90,000 |

Fort William, Financial Department,
13 March 1879.

*E. W. Kellner*,
Officiating Deputy Controller General.

## V.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA in *India*.

### ESTIMATES, 1879-80.

| EXPENDITURE. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Increase. | Decrease. |
| CIVIL: | £. | £. | £. | £. | £. | £. | £. | £. |
| 1.—Interest on Debt | 3,248,108 | 3,280,500 | 3,414,400 | 133,900 | - - | 3,684,500 | 270,100 | — |
| 2.—Interest, other Accounts | 355,152 | 371,000 | 375,100 | 4,100 | - - | 385,000 | 9,900 | — |
| 3.—Refunds and Drawbacks | 304,292 | 324,000 | 357,000 | 33,000 | - - | 356,000 | - - | 1,000 |
| 4.—Land Revenue | 2,527,958 | 2,958,100 | 2,952,900 | - - | 5,200 | 3,035,300 | 82,400 | — |
| 5.—Forests | 414,329 | 476,000 | 470,200 | - - | 5,800 | 505,900 | 35,700 | — |
| 6.—Excise | 94,337 | 96,000 | 91,000 | - - | 5,000 | 118,000 | 27,000 | — |
| 7.—Assessed Taxes | 4,631 | 54,000 | 34,000 | - - | 20,000 | 29,000 | - - | 5,000 |
| 8.—Provincial Rates | 1,027 | 43,000 | 43,000 | - - | - - | 53,000 | 10,000 | — |
| 9.—Customs | 202,815 | 196,000 | 202,000 | 6,000 | - - | 203,000 | 1,000 | — |
| 10.—Salt | 539,048 | 520,000 | 419,000 | - - | 101,000 | 383,000 | - - | 36,000 |
| 11.—Opium | 2,659,504 | 2,249,000 | 1,762,000 | - - | 487,000 | 2,499,100 | 737,100 | — |
| 12.—Stamps | 74,213 | 74,300 | 73,300 | - - | 1,000 | 74,900 | 1,600 | — |
| 13.—Mint | 105,849 | 88,000 | 92,700 | 4,700 | - - | 87,300 | - - | 5,400 |
| 14.—Post Office | 809,235 | 843,900 | 917,500 | 73,600 | - - | 983,300 | 65,800 | — |
| 15.—Telegraph | 376,376 | 377,760 | 372,700 | - - | 5,000 | 392,200 | 19,500 | — |
| 16.—Administration | 1,258,071 | 1,247,400 | 1,263,600 | 16,200 | - - | 1,279,600 | 16,000 | — |
| 17.—Minor Departments | 300,725 | 510,000 | 335,500 | - - | 174,500 | 346,600 | 11,100 | — |
| 18.—Law and Justice | 3,319,243 | 3,296,300 | 3,397,400 | 101,100 | - - | 3,379,500 | - - | 17,900 |
| 19.—Police | 2,158,237 | 2,368,000 | 2,425,000 | 57,000 | - - | 2,472,000 | 47,000 | — |
| 20.—Marine | 390,501 | 411,300 | 437,700 | 26,400 | - - | 396,900 | - - | 40,800 |
| 21.—Education | 737,629 | 1,014,400 | 984,600 | - - | 29,800 | 1,024,500 | 39,900 | — |
| 22.—Ecclesiastical | 156,611 | 162,900 | 155,800 | - - | 7,100 | 159,900 | 4,100 | — |
| 23.—Medical | 611,819 | 647,000 | 663,000 | 16,000 | - - | 679,000 | 16,000 | — |
| 24.—Stationery and Printing | 236,308 | 232,000 | 311,000 | 79,000 | - - | 345,900 | 34,900 | — |
| 25.—Political | 389,791 | 398,700 | 466,700 | 68,000 | - - | 375,700 | - - | 91,000 |
| 26.—Allowances and Assignments | 1,625,026 | 1,633,900 | 1,798,900 | 165,000 | - - | 1,887,900 | 89,000 | — |
| 27.—Civil Furlough Allowances | 2,240 | 1,000 | 4,000 | 3,000 | - - | 2,000 | - - | 2,000 |
| 28.—Superannuations | 603,377 | 588,000 | 658,000 | 70,000 | - - | 634,000 | - - | 24,000 |
| 29.—Miscellaneous | 172,926 | 243,000 | 267,000 | 24,000 | - - | 245,000 | - - | 22,000 |
| 30.—Famine Relief | 5,335,090 | 500,000 | 555,000 | 55,000 | - - | 10,000 | - - | 545,000 |
| 31.—Public Works, Ordinary | 3,029,602 | 4,635,500 | 4,574,000 | - - | 61,500 | 4,752,200 | 178,200 | — |
| 32.—Irrigation and Navigation | 920,751 | 976,000 | 870,800 | - - | 105,200 | 1,034,800 | 164,000 | — |
| 33.—Guaranteed Railways | 819,189 | 742,000 | 944,800 | 202,800 | - - | 796,500 | - - | 148,300 |
| 34.—State Railways | 420,754 | 704,000 | 1,032,000 | 328,000 | - - | 995,000 | - - | 37,000 |
| 35.—Madras Canal Company | 352 | — | — | — | — | — | — | — |
| 36.—Provincial and Local Surplus | 247,034 | 21,000 | 300,000 | 279,000 | - - | 17,000 | - - | 283,000 |
| 37.—Army | 12,358,511 | 11,919,600 | 12,960,200 | 1,040,600 | - - | 14,135,300 | 1,175,100 | — |
| 38.—Loss by Exchange | 1,653,377 | 3,000,000 | 3,400,000 | 400,000 | - - | 3,952,000 | 552,000 | — |
| GRAND TOTAL £. | 48,464,038 | 47,203,500 | 49,331,800 | 2,178,300 | - - | 51,710,800 | 2,329,000 | — |
| 39. Productive Public Works £. | 3,644,229 | 3,568,000 | 3,846,500 | 429,500 | - - | 2,720,700 | - - | 1,276,800 |

*W. Waterfield,*
Officiating Comptroller General.

*R. B. Chapman,*
Secretary to the Government of India.

## VI.—REVENUE and EXPENDITURE of the HOME TREASURY of the GOVERNMENT of INDIA.

### ESTIMATES, 1879-80.

| REVENUE. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Increase. | Decrease. |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| III.—Forest | 13,434 | | 500 | 500 | | 1,600 | 1,100 | — |
| XI.—Mint | 37 | | 100 | 100 | | | | 100 |
| XIII.—Telegraph | 6,149 | 4,900 | 20,600 | 15,700 | | 23,000 | 2,400 | — |
| XIV.—Minor Departments | 51,380 | 3,000 | 29,400 | 26,400 | | 25,600 | | 3,800 |
| XIX.—Medical | 2,023 | 1,600 | 1,600 | | | 1,500 | | 100 |
| XXI.—Interest | 23,617 | 10,000 | 14,000 | 4,000 | | 10,000 | | 4,000 |
| XXII.—Superannuation Contributions. | 101,925 | 97,000 | 98,700 | 1,700 | | 95,500 | | 3,200 |
| XXIV.—Miscellaneous | 15,492 | 8,400 | 11,500 | 3,100 | | 3,900 | | 7,600 |
| XXV.—Public Works, Ordinary. | 17,085 | 18,400 | 16,700 | | 1,700 | 16,000 | | 700 |
| XXVI.—Irrigation | 765 | | 500 | 500 | | 500 | — | — |
| XXXI.—Army | 59,965 | 45,000 | 47,500 | 2,500 | | 35,500 | | 12,000 |
| GRAND TOTAL £. | 291,872 | 188,300 | 241,100 | 52,800 | | 213,100 | | 28,000 |

Fort William, Financial Department,
13 March 1879.

*E. W. Kellner,*
Officiating Deputy Comptroller General.

## VI.—REVENUE and EXPENDITURE of the HOME TREASURY of the GOVERNMENT of INDIA.

### ESTIMATES, 1879-80.

| EXPENDITURE. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Increase. | Decrease. |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| 1.—Interest on Debt | 2,492,282 | 2,628,500 | 2,592,600 | - - | 35,900 | *2,668,500 | 75,900 | — |
| 2.—Interest, other Accounts | 715 | 1,000 | 900 | - - | 100 | 1,000 | 100 | — |
| 4.—Land Revenue | 3,867 | 2,900 | 2,100 | - - | 800 | 2,700 | 600 | — |
| 5.—Forest | 7,338 | 3,000 | 2,800 | - - | 200 | 4,100 | 1,300 | — |
| 6.—Excise | 4,702 | — | — | — | — | — | — | — |
| 10.—Salt | 810 | — | — | — | — | — | — | — |
| 11.—Opium | 1,762 | 1,000 | 1,000 | - - | - - | 900 | - - | 100 |
| 12.—Stamps | 28,460 | 49,700 | 42,700 | - - | 7,000 | 36,100 | - | 6,600 |
| 13.—Mint | 26,234 | 22,000 | 12,300 | - - | 9,700 | 25,700 | 13,400 | — |
| 14.—Post Office | 96,586 | 98,100 | 91,500 | - - | 6,600 | 99,700 | 8,200 | — |
| 15.—Telegraph | 84,770 | 136,300 | 98,300 | - - | 38,000 | 138,800 | 40,500 | — |
| 16.—Administration | 215,693 | 215,600 | 220,400 | 4,800 | - - | 218,400 | - - | 2,000 |
| 17.—Minor Departments | 30,878 | 40,000 | 27,500 | - - | 12,500 | 28,400 | 900 | — |
| 18.—Law and Justice | 431 | 2,700 | 2,600 | - - | 100 | 1,500 | - - | 1,100 |
| 20.—Marine | 151,699 | 162,700 | 159,300 | - - | 3,400 | 149,100 | - - | 10,200 |
| 21.—Education | 391 | 600 | 1,400 | 800 | - - | 500 | - - | 900 |
| 22.—Ecclesiastical | 1,428 | 1,100 | 2,200 | 1,100 | - - | 1,100 | - - | 1,100 |
| 24.—Stationery and Printing | 189,337 | 198,000 | 198,000 | - - | - - | 190,100 | - - | 7,900 |
| 25.—Political | 79,184 | 33,300 | 33,300 | - - | - - | 50,300 | 17,000 | — |
| 26.—Allowances and Assignments. | 21,067 | 21,100 | 34,100 | 13,000 | - - | 21,100 | - - | 13,000 |
| 27.—Civil Furlough Allowances. | 235,122 | 232,000 | 227,000 | - - | 5,000 | 230,000 | 3,000 | — |
| 28.—Superannuations | 1,255,309 | 1,254,000 | 1,323,000 | 69,000 | - - | 1,289,000 | - - | 34,000 |
| 30.—Miscellaneous | 46,608 | 33,000 | 34,000 | 1,000 | - - | 32,000 | - - | 2,000 |
| 31.—Famine Relief | 10,685 | — | — | — | — | — | — | — |
| 32.—Public Works, Ordinary. | 96,576 | 124,500 | 102,000 | - - | 22,500 | 142,800 | 40,800 | — |
| 33.—Irrigation | 192 | - - | 200 | 200 | - - | 200 | — | — |
| 34.—Guaranteed Railways | 4,635,491 | 4,699,000 | 4,689,200 | - - | 9,800 | 4,744,500 | 55,300 | — |
| 36.—Madras Canal Company. | 49,983 | 50,000 | 50,000 | - - | - - | 50,000 | — | — |
| 38.—Army | 4,281,250 | 3,880,400 | 4,049,800 | 169,400 | - - | 4,119,700 | 69,900 | — |
| TOTAL ORDINARY £. | 14,048,350 | 13,890,500 | 13,998,200 | 107,700 | - - | †14,246,200 | 248,000 | — |
| 39.—Productive Public Works £. | 1,146,823 | 987,000 | 752,500 | - - | 234,500 | 779,300 | 26,800 | — |

* Should be 2,628,500 *l.* 40,000 *l.* having been added in India under a misapprehension.

† Should be 14,206,200 *l.* *See* previous Note.

*W. Waterfield,*
Officiating Comptroller General.

*R. B. Chapman,*
Secretary to the Government of India.

## VII.—RECEIPTS and DISBURSEMENTS at the TREASURIES of the GOVERNMENT of INDIA in *India*.

| RECEIPTS. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Estimates, 1879-80, compared with Regular Estimates, 1878-79. | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Increase. | Decrease. |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| I.—Balance | 12,750,698 | 14,734,600 | 14,498,302 | - | 236,298 | 12,988,800 | - | 1,509,502 |
| II.—Public Revenue | 58,677,429 | 63,061,700 | 64,438,900 | 1,377,200 | - | 64,348,900 | - | 90,000 |
| III.—Local Revenue | 3,811,061 | 600,000 | 455,000 | - | 145,000 | 450,000 | - | 5,000 |
| IV.—Service Funds, Civil | 584,323 | 600,000 | 590,000 | - | 10,000 | 603,000 | 13,000 | — |
| V.—Service Funds, Military | — | — | — | — | — | — | — | — |
| VI.—Loans to Native States, Corporations, and Individuals repaid. | 422,493 | 200,000 | 200,000 | - | - | 216,000 | 16,000 | — |
| VII.—Savings Banks' Deposits | 725,688 | 700,000 | 720,000 | 20,000 | - | 730,000 | 10,000 | — |
| VIII.—Other Deposits received and Advances recovered. | 26,617,482 | 13,996,000 | 12,681,000 | - | 1,315,000 | 11,996,000 | - | 685,000 |
| IX.—Local Remittances | 79,119 | 200,000 | 155,000 | - | 45,000 | 456,000 | 301,000 | — |
| X.—Inter-Provincial and Inter-Departmental Transactions. | 15,978,696 | 20,000,000 | 25,000,000 | 5,000,000 | - | 25,000,000 | — | — |
| XI.—Remittance Account with the Home Treasury. | 1,119,627 | 1,145,000 | 1,027,000 | - | 118,000 | 1,089,000 | 62,000 | — |
| XIII.—Sundry Obligations incurred | 552,713 | 500,000 | 532,000 | 32,000 | - | 602,000 | 70,000 | — |
| XIV.—Public Debt incurred * | 4,087,186 | 2,800,000 | 13,317,400 | 10,517,400 | - | 5,000,000 | - | 8,317,400 |
| XV.—Guaranteed Railway Capital received. | 2,010,667 | 1,822,100 | 1,877,500 | 55,400 | - | 2,149,700 | 272,200 | — |
| TOTAL £. | 127,417,182 | 120,359,400 | 135,492,102 | 15,132,702 | - | 125,629,400 | - | 9,862,702 |

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1879-80 are the best that of State will raise by Bills the exact amount stated; or that the exact amount stated will be

## ABSTRACT of the above, showing how the WAYS and MEANS are provided.

| ACCOUNTS, 1877-78. | | | | REGULAR ESTIMATES, 1878-79. | |
|---|---|---|---|---|---|
| | £. | | £. | | £. |
| Surplus of Public Revenue | 6,569,162 | Deficit of Public Revenue | — | Surplus of Public Revenue | 11,210,690 |
| Surplus of Local Revenue | 183,830 | Service Funds, Military | 281,687 | Surplus of Local Revenue | 35,000 |
| Service Funds, Civil | 60,037 | | | Service Funds, Civil | 113,000 |
| Deposits received | 2,154,512 | Loans to Native States, Corporations, and Individuals. | 1,082,557 | Savings Banks' Deposits | 30,000 |
| Savings Banks' Deposits | — | | | Remittances | 917,598 |
| Remittances | 1,053,443 | Savings Banks' Deposits withdrawn. | 10,858 | Sundry Obligations | 183,000 |
| Public Debt incurred | 3,065,416 | | | Public Debt incurred | 3,875,900 |
| Guaranteed Railway Capital received. | 438,703 | Secretary of State's Bills paid | 10,460,819 | Guaranteed Railway Capital received. | 317,400 |
| Sundry obligations | 58,422 | Balance increased | 1,747,604 | Balance reduced | 1,509,502 |
| Balance reduced | — | | | | |
| TOTAL £. | 13,583,525 | TOTAL £. | 13,583,525 | TOTAL £. | 18,192,000 |

Fort William, Financial Department,
13 March 1879.

*E. W. Kellner,*
Officiating Deputy Comptroller General.

## VII.—RECEIPTS and DISBURSEMENTS at the TREASURIES of the GOVERNMENT of INDIA in *India*.

| DISBURSEMENTS. | Accounts, 1877-78. | Budget Estimates. 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Increase. | Decrease. |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| 1.—Whole Public Expenditure - | 52,108,267 | 50,771,500 | 53,228,300 | 2,456,800 | - - | 54,431,500 | 1,203,200 | — |
| 2.—Local Expenditure - - - | 3,627,231 | 600,000 | 420,000 | - - | 180,000 | 455,000 | 35,000 | — |
| 3.—Service Funds, Civil - - | 524,286 | 500,000 | 477,000 | - - | 23,000 | 453,000 | - - | 24,000 |
| 4.—Service Funds, Military - - | 281,687 | 281,000 | 357,000 | 76,000 | - - | 214,000 | - - | 143,000 |
| 5.—Loans advanced to Native States, Corporations, and Indviduals. | 1,505,050 | 800,000 | 1,240,000 | 440,000 | - - | 416,000 | - - | 824,000 |
| 6.—Savings Banks' Deposits withdrawn. | 736,546 | 650,000 | 690,000 | 40,000 | - - | 700,000 | 10,000 | — |
| 7.—Other Deposits repaid and Advances made. | 24,462,970 | 13,996,000 | 13,796,000 | - - | 200,000 | 11,996,000 | - - | 1,800,000 |
| 8.—Local Remittances - - - | 89,789 | 200,000 | 113,000 | - - | 87,000 | 837,000 | 724,000 | — |
| 9.—Inter-Provincial and Inter-Departmental Transactions. | 15,871,617 | 20,000,000 | 24,635,959 | 4,635,959 | - - | 24,525,000 | - - | 110,959 |
| 10.—Remittance Account with the Home Treasury. | 162,593 | 157,900 | 515,443 | 357,543 | - - | 256,500 | - - | 258,943 |
| 11.—Secretary of State's Bills on India paid.* | 10,460,819 | 17,000,000 | 15,680,000 | - - | 1,320,000 | 15,000,000 | - - | 680,000 |
| 12.—Sundry Obligations discharged - | 494,291 | 400,000 | 349,000 | - - | 51,000 | 494,500 | 145,500 | — |
| 13.—Public Debt discharged - - | 1,021,770 | 300,000 | 9,441,500 | 9,141,500 | - - | 1,673,500 | - - | 7,768,000 |
| 14.—Guaranteed Railway Capital withdrawn. | 1,571,964 | 1,633,800 | 1,560,100 | - - | 73,700 | 1,608,900 | 48,800 | — |
| 15.—Balance - - - - - - | 14,498,302 | 13,069,200 | 12,988,800 | - - | 80,400 | 12,568,500 | - - | 420,300 |
| TOTAL - - - £. | 127,417,182 | 120,359,400 | 135,492,102 | 15,132,702 | - - | 125,629,400 | - - | 9,862,702 |

can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that the Secretary borrowed during the year; or that it will be borrowed in India or in England, as the case may be.

## ABSTRACT of the above, showing how the WAYS and MEANS are provided.

| REGULAR ESTIMATES, 1878-79. | | BUDGET ESTIMATES, 1879-80. | | | |
|---|---|---|---|---|---|
| | £. | | £. | | £. |
| Service Funds, Military - - | 357,000 | Surplus of Public Revenue - | 9,917,400 | Deficit of Local Revenue - - | 5,000 |
| Loans to Native States, Corporations, and Individuals. | 1,040,000 | Service Funds, Civil - - - | 150,000 | Service Funds, Military - - | 214,000 |
| | | Savings Banks' Deposits - - | 30,000 | | |
| Deposits repaid - - - | 1,113,000 | Remittances - - - - | 926,500 | Loans to Native States, Corporations, and Individuals. | 200,000 |
| | | Sundry Obligations - - - | 107,500 | | |
| Secretary of State's Bills paid - | 15,680,000 | Public Debt incurred - - | 3,326,500 | Secretary of State's Bills paid - | 15,000,000 |
| | | Guaranteed Railway Capital received. | 540,800 | | |
| | | Balance reduced - - - | 420,300 | | |
| TOTAL - - - £. | 18,192,000 | TOTAL - - - £. | 15,419,000 | TOTAL - - - £. | 15,419,000 |

*W. Waterfield,*
Officiating Comptroller General.

*R B. Chapman,*
Secretary to the Government of India.

## VIII.—RECEIPTS and DISBURSEMENTS at the HOME TREASURY of the GOVERNMENT of INDIA.

| RECEIPTS. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, compared with the Regular Estimates, 1878-79. Increase. | Decrease. |
|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. |
| I.—Balance - - | 2,713,067 | 1,265,400 | 1,076,657 | - - | 188,743 | 1,211,200 | 134,543 | — |
| II.—Public Revenue - | 291,872 | 188,300 | 241,100 | 52,800 | - - | 213,100 | - - | 28,000 |
| VIII.—Deposits received and Advances recovered. | 61,309 | 4,000 | 6,000 | 2,000 | - - | 4,000 | - - | 2,000 |
| XI.—Secretary of State's Bills on India sold and Bills bought in India. | 10,134,455 | 17,000,000 | 15,680,000 | - - | 1,320,000 | 15,000,000 | - - | 680,000 |
| XII.—Other Miscellaneous Remittances from India. | 109,805 | 155,000 | 504,000 | 349,000 | - - | 107,000 | - - | 397,000 |
| XIV.—Public Debt incurred.* | 4,280,000 | - - | 3,011,600 | 3,011,600 | - - | 3,009,500 | - - | 2,100 |
| XV.—Guaranteed Railway Capital received. | 2,277,235 | 127,900 | 803,500 | 675,600 | - - | 923,300 | 119,800 | — |
| TOTAL - - - £. | 19,868,643 | 18,740,600 | 21,322,857 | 2,582,257 | - - | 20,468,100 | - - | 854,757 |

* The Estimates in this Statement of the amount to be supplied to the Home Treasury by Bills in 1879-80 and of the debt transactions are the best that of State will raise by Bills the exact amount stated, or that the debt

## ABSTRACT of the above, showing how the WAYS and MEANS are Provided.

| ACCOUNTS, 1877-78. | | | | REGULAR ESTIMATES, 1878-79. | |
|---|---|---|---|---|---|
| | £. | | £. | | £. |
| Secretary of State's Bills sold. | 10,134,455 | Deficit of Revenue - - | 14,903,301 | Secretary of State's Bills sold and Bills bought in India. | 15,680,000 |
| Net Deposits received and Advances recovered. | 58,382 | Net Miscellaneous Remittances to India. | 893,890 | Net Public Debt incurred - | 622,100 |
| Net Public Debt incurred - | 4,280,000 | Net Guaranteed Railway Capital withdrawn. | 312,956 | Net Deposits received and Advances recovered. | 2,000 |
| Balance reduced - - | 1,637,310 | | | | |
| TOTAL - - - £. | 16,110,147 | TOTAL - - - £. | 16,110,147 | TOTAL - - - £. | 16,304,100 |

Fort William, Financial Department,
13 March 1879.

*E. W. Kellner,*
Officiating Deputy Comptroller General.

## VIII.—RECEIPTS and DISBURSEMENTS at the HOME TREASURY of the GOVERNMENT of INDIA.

| DISBURSEMENTS. | Accounts, 1877-78. | Budget Estimates, 1878-79. | Regular Estimates, 1878-79. | Increase. | Decrease. | Budget Estimates, 1879-80. | Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase. | Decrease. |
|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. |
| 1.—Public Expenditure - | 15,195,173 | 14,877,500 | 14,750,700 | - - | 126,800 | †15,025,500 | 274,800 | — |
| 7.—Deposits Repaid and Advances made. | 2,927 | 4,000 | 4,000 | - - | - - | 4,000 | — | — |
| 10.—Miscellaneous Remittances to India. | 1,003,695 | 1,112,100 | 1,136,557 | 24,457 | - | 1,033,500 | - - | 103,057 |
| 13.—Public Debt discharged. | - - | - - | 2,389,500 | 2,389,500 | - - | 2,009,500 | - - | 380,000 |
| 14.—Guaranteed Railway Capital withdrawn. | 2,590,191 | 1,316,200 | 1,830,900 | 514,700 | - - | 1,464,100 | - - | 366,800 |
| 15.—Balance - - - | 1,076,657 | 1,430,800 | 1,211,200 | - - | 219,600 | 931,500 | - - | 279,700 |
| TOTAL - - - £. | 19,868,643 | 18,740,600 | 21,322,857 | 2,582,257 | - - | 20,468,100 | - - | 854,757 |

can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that the Secretary transactions will be carried out as estimated.

## ABSTRACT of the above, showing how the WAYS and MEANS are provided.

| REGULAR ESTIMATES, 1878-79. | | BUDGET ESTIMATES, 1879-80. | | | |
|---|---|---|---|---|---|
| | £. | | £. | | £. |
| Deficit of Revenue - - | 14,509,600 | Secretary of State's Bills sold. | 15,000,000 | Deficit of Revenue - - | 14,812,400 |
| Net Miscellaneous Remittances to India. | 632,557 | Net Public Debt incurred - | 1,000,000 | Net Miscellaneous Remittances to India. | 926,500 |
| Net Guaranteed Railway Capital withdrawn. | 1,027,400 | Balance reduced - - | 279,700 | Net Guaranteed Railway Capital withdrawn. | 540,800 |
| Balance reduced - - | 134,543 | | | | |
| TOTAL - - - £. | 16,304,100 | TOTAL - - - £. | 16,279,700 | TOTAL - - - £. | 16,279,700 |

† Should be 14,985,500 *l.* *See* † Note on Page 59.

*W. Waterfield,*
Officiating Comptroller General.

*R. B. Chapman,*
Secretary to the Government of India.

## IX.—Closing Balance of the Provincial Governments.

| | Regular Estimate, 1878–79. | | | Budget Estimate, 1879–80. | | |
|---|---|---|---|---|---|---|
| | Provincial. | Local. | Total. | Provincial. | Local. | Total. |
| | £. | £. | £. | £. | £. | £. |
| India - - - - - | - - | 5,200 | 5,200 | - - | 1,400 | 1,400 |
| Central Provinces - - | 58,300 | 17,200 | 75,500 | 76,800 | 9,800 | 86,600 |
| British Burmah - - | 134,900 | 21,300 | 156,200 | 82,300 | 21,300 | 103,600 |
| Assam - - - - - | 41,300 | 10,800 | 52,100 | 55,100 | - - | 55,100 |
| Bengal - - - - - | 368,500 | 49,400 | 417,900 | 357,000 | 600 | 357,600 |
| North West Provinces, and Oudh. | 68,400 | 384,400 | 452,800 | 47,100 | 396,800 | 443,900 |
| Punjab - - - - - | 46,500 | 29,000 | 75,500 | 49,200 | 29,000 | 78,200 |
| Madras - - - - - | 63,500 | 190,500 | 254,000 | 42,200 | 163,300 | 205,500 |
| Bombay - - - - - | 121,200 | 135,900 | 257,100 | 127,300 | 94,700 | 222,000 |
| Total - - £. | 902,600 | 843,700 | 1,746,300 | 837,000 | 716,900 | 1,553,900 |

*R. B. Chapman,*
Secretary to the Government of India.

*W. Waterfield,*
Officiating Comptroller General.

*E. W. Kellner,*
Officiating Deputy Comptroller General.

Fort William, Financial Department,
13 March 1879.

## APPENDIX (A.)



### APPOINTMENT OF A COMMISSION TO INQUIRE INTO CERTAIN QUESTIONS AFFECTING THE CUSTOMS TARIFF, AND THEIR REPORT.

From the Secretary to the Government of India, Department Revenue Agriculture and Commerce, to the Honourable *T. C. Hope*, C.S.I., and *J. D. Maclean*, Esq. (No. 29); dated Calcutta, 7th February 1879.

I AM directed to inform you that the Governor General in Council has been pleased to appoint you to consider and to submit a joint report on certain matters connected with the operation of the Indian Tariff Act, 1875. These matters are stated in the following paragraphs, and I am to request that your report thereon may be submitted as speedily as possible so as to admit of its due consideration and the introduction of such changes as may be decided upon with effect from the 1st of April next.

2. By the Notification of this Department, dated the 18th March last, No. 43, certain descriptions of cotton yarn and piece goods, being of the kind largely spun and woven in the Indian mills, were exempted from duty on import into India. Various representations have been made since the issue of the Notification by private firms, by the Calcutta Chamber of Commerce, and by the Manchester Chamber of Commerce through Her Majesty's Secretary of State, pointing out that the terms of the Notification should be altered and the limits of exemption enlarged. Detailed inquiries have been made into the matter by the Government of India in communication with the Governments of Madras, Bombay, and Bengal, and the result of these inquiries would seem to indicate that some amendment of the Notification, so far as concerns piece goods, may be desirable if a satisfactory amendment can be made without entailing upon the revenues a loss which in the present financial condition of the State they are not able to bear.

3. The exemptions made by the Notification were avowedly arbitrary in their nature, and were designed to afford a certain amount of relief to importers on a basis that was sufficiently definite to be maintained in practice without much trouble or complaint. The inquiries that have been made would seem to show that this expectation has substantially been realised and that the complaints have been few. At the same time, it is no doubt true that some extension of the original definition might be permitted which would fulfil more completely the intention of exempting from duty all goods of the class produced or capable of being produced in the Indian mills, without causing a loss of revenue that could not be afforded. I am to request accordingly that you will inquire and report, consulting on this point members of the mercantile community, how the definition of the class of cotton manufactures to be admitted free of duty might be improved, without narrowing its operation, and how any extension (within the limits before described) could best be conceded without an undue sacrifice of revenue.

4. It has also been found that the same Notification requires alteration under other heads than that relating to cotton piece goods. The terms of the Notification provide that the articles therein named shall be exempted "from all import duties to which they are liable under the numbers" in which they are entered in Schedule A. of the Tariff Act of 1875. In other words, if the articles mentioned can be held liable to duty under other heads of the Tariff Schedule, they shall be taxed. This provision has given rise to much doubt and discussion in Custom Houses, and has occasioned considerable trouble and some confusion in classification. It may be advisable that such a limitation should cease to exist, and that when articles are exempted specifically from duty, they should not be held liable to taxation, unless specifically placed in the Tariff again as dutiable articles. Copy of certain correspondence which has arisen out of this limitation is annexed.

5. Besides these questions, which have arisen out of the Notification of the 18th March, the general question of revising the Tariff classification and

Appendix (A).

valuations presents itself for consideration. There has been no general revision of the present Tariff Schedule since it was framed in August 1875, although there have been several modifications from time to time in classification and valuation, and the Notification of the 18th March 1878 struck out partially or wholly a considerable number of articles entered in the Import Schedule.

6. The Chamber of Commerce of Bengal has urged upon the Government the necessity of revising the Tariff valuations, pointing out that in many cases these are much above the current market values. There is no doubt force in this representation, although the present low range of prices may be considered temporary, the result of specific causes. But even if the representation had not the claims to consideration which it seems to deserve, there is no question that valuations which were fixed almost four years ago may require alteration in the interest of the State as well as in those of importers. You are requested to inquire into this matter and submit such proposals as you may consider necessary for the revision of the values entered in the existing Import Schedule of the Tariff Act.

7. The Chamber of Commerce further desires that valuations should be revised annually, and the Governor General in Council considers that compliance with this request might be expedient. How the revision should be made is a matter for consideration. His Excellency in Council, as at present advised, does not think that, for the mere purpose of revising Tariff values, the annual assemblage of a Committee drawn from all parts of India is either necessary or expedient. If price lists are carefully kept up in the Appraising Departments of the Calcutta and Bombay Custom House, these lists, subject to test and scrutiny by the Local Chambers of Commerce, will probably form the best basis for the assessment of values annually. It is understood however that, except in Calcutta, no price lists are kept up at Indian Custom Houses, and your opinion is requested as to this matter generally and as to the nature of the instructions to local authorities which would be necessary for the preparation of price lists in such manner as to make them faithful and complete records of the fluctuations of market prices and a safe basis, acceptable alike to Government and the mercantile community, for the settlement of standard average values for the assessment of duty.

8. It has further been suggested to the Government of India that it is expedient to frame the Tariff so as to levy duty as far as may be possible at a fixed rate on quantity, instead of taking it by a per-centage on value, real or assumed. There is a large class of articles, staples of trade, to which this system (on which the Export Schedule of the present Tariff is based) may perhaps, with advantage, be applied.

9. It seems also that the Tariff Schedule might be so re-constructed that by more particular detail of articles and greater precision of definition, no room may be left for doubt as to the classification of articles for duty. At present doubts often arise as to the proper classification of articles not specified in the Tariff. The object proposed to be attained is to increase the number of specified articles under general heads, and so diminish the number of those grouped undistinguished under "Other sorts." And it is also a matter for consideration whether some articles which still remain on the Import Tariff Schedule do not on their own merits, as well as with reference to the small revenue derived from them, deserve exemption as much as, if not more than, some of the articles exempted by the Notification of the 18th March.

10. It is the wish of His Excellency in Council that, in considering the various questions which have been referred to you on this occasion, you should freely consult the members of the mercantile community in Calcutta, and endeavour, as far as possible, to ascertain their views upon the subjects which come under discussion. It is important that no time should be lost in commencing these inquiries with the view to the early submission of your report.

11. The correspondence noted in the annexed list is forwarded for your information.

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LIST of ENCLOSURES.

Letter from the Bengal Chamber of Commerce, dated the 17th April 1878, suggesting an alteration of the terms of the Notification in respect of the abolition of duties on certain classes of cotton goods.
Despatches from Her Majesty's Secretary of State for India, Nos. 72 and 95, dated, respectively, the 18th April and 16th May 1878, forwarding representations from the Manchester Chamber of Commerce and certain merchants of that city on the same subject.
Letters to the Governments of Madras, Bombay, and Bengal, Nos. 65-67, dated the 28th June 1878, calling for returns showing the effect of the Notification on the cotton goods trade, and the replies thereto received from those Governments.
Letter from the Bengal Chamber of Commerce, dated the 8th July 1878, suggesting a revision of the values under which duties are assessed under the Tariff Act XVI. of 1875, and suggesting that Tariff Schedules generally should undergo revision annually.
Letter from the Chief Commissioner of British Burma, No. 932—311, dated the 17th May 1878, with enclosures.
Letter, No. 69, dated the 17th July 1878, to the Chief Commissioner of British Burma.
Letter from the Government of Bombay, No. 3768, dated the 25th July 1878, and enclosure.
Letter to the Government of Bombay, No. 123, dated the 18th September 1878.
Letter from the Government of Bombay, No. 5191, dated the 10th October 1878; No. 5912, dated the 16th November 1878; and No. 6296, dated the 5th December 1878, with enclosures.
Letter to the Government of Bombay, No. 3, dated the 4th January 1879.
Letter from the Government of Bombay, No. 185, dated the 13th January 1879.
Letter to the Government of Bombay, No. 74, dated the 1st February 1879.

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From the Honourable *T. C. Hope*, C.S.I., and *J. D. Maclean*, Esq., to the Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce (No. 5); dated Calcutta, the 28th February 1879.

WITH reference to your letter, No. 29, of the 7th instant, we beg to report as follows upon the question of exemption of certain descriptions of cotton yarn and piece goods from *duty on* import into India. Upon the other subjects to which your letter refers, we shall address you hereafter, when our inquiries, which in some cases involve correspondence with other parts of India, have been brought to a close.

2. The exemption of cotton goods granted by the Notification, No. 43, of 18th March 1878, was couched in the following terms:— Terms of exemption of cotton goods.

"Cotton, grey piece goods, viz.:
T cloths under 18 reed, jeans, domestics, sheetings, and drills shown to the satisfaction of the Customs' Collector, whose decision shall be final, to be of the dimensions, weights, counts, and qualities now generally known under those descriptions, and to contain no yarn of a higher number than 30s.

"Cotton twist:
Mule, No. 32, and lower numbers.
Water, No. 20, and lower numbers."

It was subsequently explained (Notification, No. 56, dated 24th April 1878) that the exemption of twist applied to grey twist only.

3. To the terms of this exemption exception has been taken in various quarters. Regarding the portion relating to piece goods, the Chambers of Commerce of Manchester and Bengal, whose letters we append, and various mercantile firms, urge that the exemption is materially vitiated by the limitation to certain specified classes of goods which it contains. There are, it is said, other classes of goods made of the same coarse yarns as those specified are, and differing from the latter only in width, length, and name, which thus remain subject to duty. And further, it is argued that, if cloth answering to a certain known description is exempted when made of yarns not above 30s, any cloth made of such yarns ought to be free, whether it answers this description or not. The limitation is declared to be thus not only productive of anomalies and unfair taxation, but also in contradiction of the declaration made in paragraph 57 of the Financial Resolution, No. 1911, dated 18th March 1878, that "the real test" of what duties are protective "is the quality or fineness of the yarn of which the goods consist." Finally, both the Chambers referred to suggest as a remedy the exemption of *all* cloths, of whatever designation, made of yarn not finer than 30s, and the suggestion is supported from other quarters, as explained in paragraph 8. Objections made.

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4. With regard to the exemption of grey twist the only objection comes from the Manchester Chamber, who state that "it is well known a great portion of yarn shipped to India up to 24s water and 40s mule, both inclusive, is spun from cotton grown in India," and who base on this statement a request for the exemption of "all yarns up to 36s water and 42s mule."

Explanation of the piece goods exemption.

5. We will first consider the case of piece goods. It is evident, from the nature of the objections made, that the intention of the Government in issuing the Notification has been generally misunderstood. It is supposed that the intention was to exempt all goods upon which the duties might to any extent operate protectively. But the Resolution itself shows that a more limited measure was alone contemplated. Paragraphs 58 and 57 announce that "the Government of India has determined to *commence* by exempting" only "certain descriptions of goods regarding which it can *safely* be asserted that they are of the kinds with which Indian manufactures can compete successfully." The italics are our own. The necessity for this cautious and limited action arose from financial considerations, which have, in all declarations made regarding the cotton duties by the Secretary of State or the Government of India, being invariably declared to be paramount.

6. The information available in April last showed, and we may mention that the conclusion has been amply confirmed by subsequent special inquiries, that the Indian mills rarely, if ever, spin yarn finer than 28s, and that the bulk of their cloths are made of much lower numbers. With the view of allowing an ample margin for all cases of doubt, 30s was fixed on as the "quality or fineness of yarn" at which the line of competition should be drawn. The exemption of all cloths made of yarn not exceeding this count would have been a necessary consequence of this decision, but for the difficulty of estimating the loss of revenue involved, the strong presumption that the loss would be considerable, and the inexpedience of running any serious financial risks. The causes of this difficulty, and the grounds for this presumption, will be apparent presently. All that was ascertainable was that the grey T cloths, under 18 reed, jeans, domestics, sheetings, and drills, were, for the most part, made of yarns within the limit fixed; that these goods possessed a comparatively well fixed and recognisable character; and that the loss by exempting them would not exceed 20,000 *l.* to 22,500 *l.* This loss the Government were content to bear, and the Notification was framed accordingly. To prevent the passing of finer goods under the designations exempted, as also to avoid exclusive reliance on the testing of the yarn, which presents many difficulties in practice, the further check was provided that the cloths must be of the "dimensions, weights, counts, and qualities now ordinarily known under those descriptions."

Practical working of the Notification.

7. There appears to be no room for doubt that the Notification was sufficient and suitable for the objects the Government had in view, and that it has worked, within the limits it was intended to work in, without much trouble or complaint. The records of a number of both Calcutta and Bombay disputed cases, which are before us, show that attempts of various kinds to pass off cloths of higher descriptions as belonging to the lower were readily detected, and generally admitted by the importers, as also that the difficulties of testing the counts of yarn, though considerable, were not so formidable as had been supposed. The descriptions of cloth named in the Notification are all such as are perfectly well known; many of them are generally quoted in trade circulars and prices current; merchants have no difficulty in understanding what is meant, and Customs' officers have no doubts about recognising them and passing them. If people make up shirtings in short lengths to pass as T cloths, or in double lengths, with a heading at each end, to simulate domestics, or put headings on their goods different from those with which they have previously been imported, or stamp their goods with designations to which they have no claim, they cannot reasonably complain of being obliged to pay the duty they have deliberately attempted to evade. On the above grounds, therefore, we do not consider that the terms of the Notification could be improved without altering its scope.

Real source of complaints.

8. The real proximate source of the complaints which have arisen is the fact that there is little essential difference between the cloths which have been exempted

exempted and large classes of cloth, otherwise styled, which have not. "Chudders," for instance, are merely sheeting made up in short lengths to suit the Calcutta market, of which they are a specialty; "longcloth" is a name for a coarse shirting of particular dimensions chiefly imported at Bombay; while shirting of a coarse texture, when made up of a certain length and width, is almost the same as T cloth. To put the case in another form, cloth of almost the same texture *may* be found in a chudder, a dhotee, a T cloth, a longcloth and a shirting, the only variation being in length, width, and other details. We are well aware that it is only in a certain sense that these names can be said to be interchangeable, for a cloth is not, strictly speaking, entitled to a certain name unless it is of the dimensions, yarns, and description generally known as appertaining to that name. And further, some names indicate somewhat different articles according to whether they are used for the markets of India or the United Kingdom. Virtually, all grey cloths are one long range, varying and almost infinitely variable in the details of length, width, weight, or yarn. It is sometimes very difficult to determine to which "description" a particular cloth belongs.

Only effective remedy is similar treatment of *all* cloths of same texture.

9. The only effective remedy obviously is to treat similarly, whether by exemption or taxation, all cloths of the same texture, irrespective of the lengths and widths in which they happen to be made up, or the names by which people may choose to call them. This course is that which is, more or less explicitly, asked for by the Chambers of Commerce of Bengal and Manchester, as well as by four mercantile firms in Calcutta, four in Madras, and four in Bombay, who have been consulted, and is approved by the Bengal Board of Revenue and the Customs Collector and Government of Madras. On the other hand, it is opposed at Madras by the Board of Revenue and one firm, and by the Chamber of Commerce, a copy of whose letter is appended. The Bombay Chamber of Commerce, and the Governments of Bengal and Bombay, have expressed no opinion.

Difficulties of testing texture.

10. To ascertain, however, whether cloths are of a specified texture is one of the difficulties by which the whole question is surrounded. Theoretically, texture depends solely upon the quality or fineness of the yarn employed, and the latter should be readily ascertainable by weighing a piece of cloth of certain dimensions. In other words, the count, dimensions, and weight of a piece should indicate the average number of the yarn. But this is only true of goods made of pure cotton, and, practically, no such goods exist. A certain amount of sizing is indispensable to strengthen the warp against the friction and wear it must undergo in weaving. A larger amount is sometimes added to improve the appearance of the cloth, and more still to make it cheaper by taking the place of cotton. Addition with the last-named object is often carried, by the aid of China clay and other substances, to an extent amounting to fraud. Sizing and "filling" (as heavy sizing is sometimes called) are thus an inevitable disturbing element, which renders simple weighment insufficient as a test of yarn. No practical method of readily testing the amount of size in cloth has yet been brought forward, as far as we are aware.

Test by weighment.

11. To meet the difficulty, two courses have been suggested. A Manchester manufacturer has represented that weighment is a good test, provided an allowance be made for sizing, and that 25 per cent. should be the amount of such allowance. Having fixed upon a certain standard of yarn for warp and weft as the maximum for exemption, and ascertained the weight, including 25 per cent. of sizing, of a square yard, a series of tables might be constructed showing the correct duty-free weight of T cloths, longcloths, and other makes for each count in the reed and pick and each different width. A Custom House officer, after ascertaining the count and dimensions of any cloth, would only have to weigh it, and charge duty or not, according to whether the weight was less or more than the duty-free weight shown in the corresponding table.

12. To this suggestion, which appears to be partly (at least) derived from the French and other Tariffs, there occur to us several objections. *Firstly*, the fixing of a percentage for sizing is a material interference with the freedom of trade. We are told that there are special objects for which heavily-sized goods are preferred, and that in any case the consumer should not be indirectly influenced in the exercise of his discretion. As a matter of fact, goods are

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frequently sized far above 25 per cent. *Secondly*, a direct inducement would be offered to putting in extra size, so as to bring the weight of the cloth above the weight given in the table, while, on the other hand, the more honest cloths with less sizing would be deliberately handicapped. *Thirdly*, the fixing of a limit would tend to encourage sizing up to that limit, and 25 per cent. is probably about double the proportion required for useful or honest purposes. *Lastly*, any system based on weighment can only test the *average* fineness of the yarn, and will allow of yarn far finer than the standard being used in the weft. Thus, a standard of 30s would, under this system, admit of the use of 40s in the weft, combined with 24s in the warp, with the result of admitting free of duty a yarn respecting which Manchester has at present no direct Indian competition to encounter. If the standard were lowered so as to exclude warp and weft *averaging* more than 30s, it would be unfair to much honest cloth, and possibly might even leave untouched a part of the protection which it is the object to remove. Owing to these objections, and especially the last, we consider the test by weighment, as far as now understood, to be unworkable.

Test by measurement.

13. The other alternative, advocated by a Bombay merchant, consists in unravelling a sufficient length of the weft, measuring off one or more leas* of it on a machine or warp reel of a certain size, and then weighing them to deduce the number of hanks which will go to the pound. He says:—

"The warp would certainly be more difficult to test than the weft; but I think I am correct in saying that in no case is the warp of any cloth ever of higher count than the weft, and thus, if the weft were found by testing to be low enough to pass below the duty standard, it might safely be assumed that the warp was also, so that it would appear that if an efficient test could be applied to the weft, it would meet the object in view. Now, as a matter of fact, the weft is easily unravelled, and still more easily tested; and such testing is likely to be accurate from the fact that cloth is sized while in the warp and before the weft is applied. Thus, the weft is not directly sized, and only absorbs what it may gather from the warp. That it does absorb some, is no doubt the case; but in all probability this is not more than 6 or 8 per cent. at the outside, and the testing would thus be accurate to within that limit; say in 30s to within two or four counts."

The Commissioner of Customs, Bombay, writing on the same subject, says that the weft is not invariably, though it is usually, finer than the warp, and that several tests from the same cloth sometimes give different results. On the other hand, he seems to estimate the probable error at not more than one or two numbers, and this is supported by other evidence and our own experiments. We are informed by a Calcutta firm, who import largely on their own account, that the warp reel is used daily by their agents in Manchester to test the purchases made on their behalf, and is found sufficiently trustworthy to protect them from imposition and loss.

14. This mode of test rests on more than one assumption, and evidently cannot give absolutely accurate results. The margin of error, however, seems pretty fairly distributed. If the weft takes up from the warp size enough to increase its weight by two or three numbers, that is in favour of the manufacturer. If, on the other hand, the effect of the size is, in some cloths at least, "neutralized by the increased tenuity resulting from the weaving and unravelling," as experience at Bombay is reported to show, the Government will be no loser.

Test by measurement preferred.

15. Bearing in mind that absolute accuracy is rarely attainable in anything, that the bulk of imports will probably still consist of cloths of the well-known dimensions, weights, counts, and qualities (about which disputes are rare), and that, even without the systematic use of the reel, the decisions of our Customs Collectors as to yarns appear to have been pretty generally acquiesced in as equitable, we are of opinion that the system of measurement will in practice be found sufficient as a test of texture. It is at any rate preferable to any other with

* Yarns are numbered according to the number of hanks of 840 yards long that go to the pound weight. Yarn of which 30 hanks make a pound is called 30s, and so on. Each hank consists of seven leas. Each lea of 120 yards long = 80 revolutions of a 54-inch reel.

with which we are acquainted, and the objections to it are not sufficiently weighty to render unsafe the exemption of all cloths of the same texture, which we have above stated to be the only effective remedy for the complaints against the system of exempting specified classes of goods now in force under the Notification.

Suitable limit of exemption.

16. The question which next arises is what texture of cloth, or, in other words, what number of yard should be made the limit of exemption. In paragraph 57 of the Resolution already referred to, the object at present in view is declared to be the abolition of such of the Indian cotton duties as are now actually protective. The chief point to consider is what are the present capacities and work of the Indian mills. Regarding Bombay, Mr. O'Conor, the Assistant Secretary in the Statistical Branch of the Department of Revenue, Agriculture, and Commerce, made, during a recent visit there, very full inquiries. They amply corroborate what has already been formally stated on various occasions. We make the following extracts from a useful note which he has submitted :—

"The bulk of the yarns spun consists of Nos. 6, 10, and 20 mule twist. Water twist is spun in smaller quantities, and the highest number spun in any quantity seems to be No. 18, but the bulk is 16s. * * * * The commoner kinds of short-stapled cottons are not fit for the spinning, by machinery, of the finer kinds of yarns; * * * * from 24s to 26s, 28s, and 30s the spinner requires a longer-stapled cotton, such as Hingunghat and good Coompta, and even such good cotton is not adapted for the proper spinning of yarn above 30s * * * * For the weaving of T. cloths, longcloths, and domestics, the yarns employed range from 14s to 18s water, and 16s to 22s mule. Very little mule twist is spun above 24s, and these (24s) are sent largely to China. For hosiery 26s and 28s are spun. * * * * The real number, as ascertained by practical test of the yarns spun in the Bombay mills, is almost invariably two numbers lower than the declared number. I have tried the yarn repeatedly, and found this to be the case."

The spinnings at Madras and Calcutta are of much the same character.

17. There are thus good grounds for believing that, except in a small number of isolated instances, the limit of 30s fixed by the Notification goes rather beyond what is necessary for abolishing existing direct protection. The small margin thus left is, however, useful in many ways, by leaving room for errors of estimate, by covering isolated higher local manufacture, by allowing a greater difference between warp and weft, by minimising disputes, and by promising greater permanence for the limit than could otherwise be expected. A limit of 26s might cover the bulk of the local manufacture for a time, but it could not be long maintained, while much outcry would be caused by a reduction from the existing limit of 30s, which seems to have been generally approved. To this we have alluded further in paragraph 27. We would therefore deprecate any alteration, unless indispensable for financial reasons.

18. We have spoken above of existing *direct* protection. But there exists also the indirect protection, alluded to in the Resolution, which enables the Indian-made coarse goods to displace, by their cheapness or other qualities, finer cloths imported. We have been shown a particular cloth, made of 20s in an up-country mill, which we are told is driving out, in a certain local area, imported cloth made of 40s. The former happens to serve a particular purpose as well as the latter, while it is cheaper and wears better. In Bombay, local longcloths have already almost driven out imported ones of finer yarn, and Bombay dhoties *may* in time seriously affect the coloured-border imported dhoties now preferred to them in Bengal. But this indirect protection is very impalpable, and may easily be over-estimated. We do not see how it can be dealt with, except by an exemption going far beyond the present limits of actual local manufacture, and involving a sacrifice of revenue not absolutely necessary. Supposing, for instance, 40s were taken as a limit this would admit duty free the great bulk of shirtings and other fine grey goods. The loss would probably reach more than double the amount assigned in paragraph 23 to a limit of 30s, and as the goods are now in the market, instead of having to be made to suit new conditions (as explained in paragraphs 21 and 23), this loss would accrue at once. If so much were conceded, it would

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hardly be worth while to stop short of exempting *all* grey piece goods from duty.

Prevention of frauds.

19. In order to diminish the difficulties of the Customs Collector in ascertaining whether goods are within the duty-free limit, two suggestions have been made to us by members of the mercantile community. The first is that the highest number of yarn used in any imported cotton cloth should invariably be declared by the importer in his bill-of-entry, on his own authority, or that of a manufacturer's certificate. This the Chief Customs authority possesses, under section 86 of the Sea Customs Act, power to require him to do. The second is that no such cloth should be admitted duty free unless it was stamped by the manufacturer with the "description," or the limit of yarn, under which it is to be declared and passed. It is argued that these measures would prevent goods being passed as duty-free quality, and afterwards sold as of their real higher quality, and would thus deprive the importer of his chief inducement to fraud, as also that they would at the same time be a material assistance to sound goods, and no honest trader could reasonably object to them. We must state frankly, however, that we place little reliance upon certificates and declarations. As to marks, experts at trade centres are never guided by them, and up-country retail purchasers rarely even understand them, but depend on their own inspection of the cloth itself.

Financial results of exemption already granted.

20. We will now endeavour to present the financial aspects of an exemption of *all* cloths made of yarn not finer than 30s. The concession in this direction already made was estimated, in paragraph 58 of the Resolution of 18th March 1878, as costing not more than 22,227 *l.*, and probably less, according to the duty paid in 1876-77. On the figures of 1877-78, now available, the estimate would be 16,775 *l.* only. The actual amount of duty foregone in the eight and a third months following the date of the Notification has been 8,907 *l.*, as far as we have been able to ascertain. The later Madras figures, and those for "other ports," are only estimates. This low result is, however, to a great extent abnormal. Importations of grey piece goods are usually slack before, and during a great part of, the monsoon, while the late scarcity in Western and Southern India, the disturbed state of Europe, the strikes in English manufacturing districts, and the accumulation of certain stocks have probably all contributed towards a diminution of imports. At the same time, such explanations cannot be altogether relied on, for the fluctuations which take place in the different items of the cotton trade are considerable, and are attributable to alterations in the public taste, to the opening or closing of particular markets, and other causes, as well as to such as those already named. The marginal table is instructive in this respect. The fall in coarse goods above referred to will be seen to have been accompanied by a considerable rise in higher qualities, resulting in an increase of 8·8 per cent. in the entire value of the trade, and of 10,370 *l.* in the duty accruing to the Government. A scrutiny of the returns shows that this increase has occurred almost entirely in Bengal, and the fact may be held to coroborate the argument put forth in paragraphs 21 to 26 of the Secretary of State's Despatch, No. 9, dated 31st May 1878, that the trade is checked in Bombay, where local production exists, but thrives in Calcutta. On the other hand, however, it might be retorted that the increased imports from Bombay, mentioned in paragraph 25 are, consequently, doing no harm, and that there have been decreases in Madras, Burma and Scind, where there are no local mills at all. The truth seems to be, that in this case both Bombay and Manchester have poured out their over-production on the largest market they could reach, and that, generally, much caution is necessary in drawing inferences from limited statistics.

| | April to June. | July to 31 Dec. | Total. |
|---|---|---|---|
| | £. | £. | £. |
| Bengal - - | 751 | 3,932 | 4,683 |
| Bombay - - | 1,005 | 2,226 | 3,231 |
| Madras - - | 243 | 565 | 808 |
| Other Ports - - | 60 | 119 | 185 |
| Totals - - £. | 2,065 | 6,842 | 8,907 |

| ITEMS. | Values. 1876-77. | 1877-78. |
|---|---|---|
| *Piece-goods*— | £. | £. |
| Jaconets | 634,877 | 791,649 |
| Mulls | 195,640 | 164,597 |
| Printers | 62,941 | 50,445 |
| Shirtings and longcloths | 5,804,862 | 6,836,596 |
| T cloths, 18 reed and upwards, and madapollams | 891,979 | 800,743 |
| T cloths under 18 reed, jeans, domestics, sheetings, and drills | 444,413 | 335,500 |
| Other sorts, grey | 1,238,124 | 2,218,539 |
| White, bleached | 2,873,639 | 2,954,775 |
| Coloured, printed or dyed | 2,690,188 | 2,454,106 |
| Handkerchiefs and shawls in the piece | 60,256 | 135,806 |
| Canvas | 324 | 1,191 |
| Other sorts of piece goods | 4,068 | 5,340 |
| Total Piece-goods - - - £. | 14,901,311 | 16,749,281 |
| Sewing thread | 60,561 | 83,446 |
| *Twist*— | | |
| Mule, No. 32 and under | 97,162 | 96,507 |
| " " 33 to 42 | 749,174 | 830,892 |
| " above 42 | 309,585 | 331,033 |
| Water, No. 20 and under | 1,105 | 1,588 |
| " " 21 to 30 | 192,086 | 196,445 |
| " " above 30 | 16,719 | 5,918 |
| Turkey red | 854,836 | 970,307 |
| Other colours | 408,646 | 455,384 |
| Total Twist - - - £. | 2,629,313 | 2,888,074 |
| All other sorts of cotton goods - - - £. | 28,443 | 37,454 |
| Grand Total - - - £. | 17,619,628 | 19,758,255 |

We may here state that neither in this place, nor elsewhere in this report, are

are we to be understood as ascribing the advance in local manufactures solely, or even mainly, to any protection which they may have received from the import duties.

After a retrospect of past years, we are inclined to think that the loss in an ordinary whole year by the exemption already granted may be taken at 20,000 *l.* in round numbers. It is here worthy of note that the coarse goods import trade only amounts now to about one-half of the estimate of four lakhs given of it by the late Tariff Committee in 1875, in paragraph 13 of their Report.

Estimated loss by extension up to 30s.

21. Obscure and doubtful, as even an estimate of the loss involved in the concession already made is thus found to be, it is certainty compared with any figures which can be offered relating to the extension to all goods made of 30s and under, which is now in question. Setting aside all considerations of overstocking, depression of trade, and the like, two fundamental difficulties remain. The first is, that the yarn of which goods are made is never specified by importers or manufacturers, whose interest, indeed, it is to hold back what would be a means of ascertaining the amount of size employed. The entire range of superior goods from printers downwards; printers, madapollams, longcloths, shirtings, T cloths 18 reed and upwards, and dhoties—comprises qualities made of 30s, and even, in some cases, rather lower numbers; but what proportion they bear, it is impossible to affirm. The second difficulty is that the extension under discussion would probably soon effect a complete revolution in the piece goods trade. The Commissioner of Customs of Bombay (Mr. Pritchard), in an able report on the whole subject, observes of the extension:

"It will operate to create a new class of shirtings made of yarns 28 by 29 or 30, instead of the present standard quality of 32 by 36. This will pass free of duty, and, if it finds favour in the market, will take the place to a large extent either of the longcloths or of the shirtings now used, or of both. The extent to which the revenue will be affected will depend, first, on whether the new texture takes, and next, on whether it finds its chief sale among the classes which now buy Indian-made longcloths, or among those who use the imported shirtings. As it will be of better quality than longcloths, and will be saleable at 5 per cent. cheaper than the shirtings now made, it seems likely that it will compete about equally with both; and that assuming that it displaces altogether about half as much cloth as is now imported, the loss to the revenue likely to result from its introduction may be taken at about a quarter the income now derived from shirtings."

A large mercantile firm consulted says:

"There can be no doubt that a trade in cloth made of yarn just within the limit for exemption of duty would be fostered, and which might gradually become of considerable importance. Such cloth would probably be appreciated by consumers for its intrinsic value, as well as for its comparative cheapness, owing to there being no duty upon it; and if this should be the case, it might do away, to a considerable extent, with the importation of cloth made of yarns, ranging from 32s upwards."

Going on to estimate the total duty paid by grey cloths made of yarns from 32s to 44s at 160,000 *l.*, this firm give, as a "rough guess," one-half of that amount as the probable loss under that item alone. Four other non-official authorities, whom we have consulted in Calcutta, respectively put the loss at one-fourth, two-thirds, three-fourths, and seven-eighths of the shirting revenue.

22. The duty received for grey cotton goods in 1877-78 is shown in the margin. The fifth item is that of the goods exempted in March last. The others are those which the extension would more or less affect. Chudders would become entirely free, as they are of the same class as the articles under item 5. They would probably have been exempted by name in March last had they been brought to notice, but they are not separately specified in the general returns, as their demand is local and their yield inconsiderable. Coarse or "shirting dhoties" would also be almost entirely freed, if their borders, which are either coloured or of fine white yarn, were left out of consideration. But these borders place them to some extent in the category of fancy goods, and (together with certain caste rules and preferences) give them a position distinct from that taken up by the coarse Bombay dhoties which are now coming to Calcutta in increasing quantities. They are in demand almost exclusively in Bengal, but the

| | £. |
|---|---|
| 1. Jaconets and mulls | 47,712 |
| 2. Printers | 2,522 |
| 3. Shirtings and longcloths | 341,835 |
| 4. T cloths over 18 reed and madapollams | 40,037 |
| 5. Ditto under 18 reed, jeans, domestics, sheetings and drills | 16,775 |
| 6. Other sorts, including dhoties and chudders | 110,929 |
| £. | 559,810 |

Appendix (A).

item is a very heavy one, and if financial difficulties are pressing, their exemption might be postponed for a time, though it could hardly be permanently denied. The real element of uncertainty arises, however, from the exemption of invading, in unknown force, the great domain of shirtings and longcloths, which produces about a third of a million sterling. Longcloths are now an insignificant item, so the shirting revenue is that really threatened.

23. The difficulty of our offering any estimate at all of the probable sacrifice of revenue involved in exemption with a limit of 30s will, we trust, be fully recognised. We can only put forward, as possibly of little worth, the following figures derived, as regards Bombay, from the Commissioner's report, and as regards Calcutta, from our sifting of the various surmises which have come before us. The amount is about 36 per cent. of the total duty derived from grey goods. Our general impression is, that in the first year before there has been time for new makes of shirting to be devised and establish a footing throughout the country, the loss would be less, perhaps considerably less, than this proportion, but that in subsequent years it might be more. The period within which the full loss will be attained is put by various authorities at from one year to three. Considering that weaving new kinds of cloth involves first spinning the yarn, that such cloths are not likely to be largely made until samples have been sent to India, and public opinion has been tested regarding them, and that existing stocks of finer goods must be worked off, we doubt whether the new makes will appear in any great quantity in the Indian market before the fall of 1879, and we should not be surprised if the actual loss of revenue in 1879-80 turned out to be at least a fourth or a third less than the sum we have named. That sum might be further considerably reduced if dhoties were not freed.

| | Bengal. | Bombay. | Total. |
|---|---|---|---|
| | £. | £. | £. |
| Printers | - | 500 | 500 |
| Shirtings and longcloths | 80,000 | 21,000 | 101,000 |
| T cloths 18 reed and upwards | 2,000 | 8,000 | 10,000 |
| Madapollams | 10,000 | 2,000 | 12,000 |
| Shirting dhoties, &c. | 50,000 | 5,800 | 55,800 |
| Chudders | 2,500 | - | 2,500 |
| | 144,500 | 37,300 | 181,800 |
| Add for other Provinces about | | | 20,200 |
| | | £. | 202,000 |

24. We have not overlooked the fact that in the 3rd paragraph of your letter the reference to us embraces the question of exempting all goods of a class not only produced, but "capable of being produced," in the Indian mills. Their present capacity, or in other words, what it at present pays them to produce, has been indicated above, and upon that the limit of 30s rest. But what classes of production may hereafter become remunerative to them, with the existing freedom to import long-stapled cotton, and under the stimulus which the increase of mills throughout India and the untaxed admission of higher Manchester goods will afford, we are unable to conjecture. But we may quote, as still appropriate, some remarks made by Mr. Hope in a speech introducing to the Legislative Council of the Governor General the Tariff Bill in August 1875 :

"This scheme (of exempting the coarse goods subject to local competition) had, at first sight, a great deal to recommend it, but it was open to two objections; first, that it was impossible to draw a well-defined line between coarse and fine goods; and, secondly, that any line drawn would not only lead to elaborate evasions and frauds on the part of the home manufacturer, who would endeavour to make goods which should just come within the exemption, but would stimulate the local mills to manufacture goods just above the line, and so would enlarge the range of the competition now complained of. The line would never be a steady and permanent one, for it would be necessarily perpetually to keep moving it on further and further, higher and higher, until in the end perhaps the whole duty would be affected."

In the same sense, a large Bombay mercantile firm, speaking of the relief of "chudders" from duty, adds :—

"Our own feeling is that local manufacturers can hold their own against Manchester competition in such articles without the assistance that is rendered by import duty, and we further believe that gradually they will extend the field of their competition with Manchester manufacturers, and that, eventually, they will compete successfully in the higher counts of yarn, and also in finer cloths, solely on the strength of their superior position as regards the supply of the raw material and their proximity to the great consuming markets of Asia. At present there is little or no inducement for the local mills to attempt the higher counts of yarn. But competition amongst themselves will gradually force them into it, and in such a case there will be no great difficulty in importing to advantage the better class of raw cotton required either from Egypt or America."

Under these circumstances, we think it is only possible to act upon existing well-ascertained facts.

25. In

25. In illustration of this branch of the subject, we may give the following figures, showing the advance which has lately been made by the Bombay mills in supplying by sea the markets of other parts of India, excluding ports within the Bombay Presidency, of which complete returns are not procurable :— Appendix (A).

| Exports from Bombay. | 1875-76. | | 1876-77. | | 1877-78. | | 1878-79. | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Nine Months' Actual. | | Twelve Months' Estimate. | |
| | Quantity. | Value. | Quantity. | Value. | Quantity. | Value. | Quantity. | Value. | Quantity. | Value. |
| | | £. | | £. | | £. | | £. | | £. |
| To Ports in Bengal: | | | | | | | | | | |
| Twist and yarn - - - - *lbs.* | 372,400 | 16,418 | 4,308,524 | 190,593 | 5,838,262 | 261,155 | 3,130,810 | 134,601 | 4,274,413 | 179,468 |
| Piece goods - - - *yards.* | 1,161,575 | 16,670 | 3,497,966 | 66,450 | 12,038,564 | 225,291 | 13,273,255 | 218,662 | 17,697,673 | 291,550 |
| To Ports in Madras: | | | | | | | | | | |
| Twist and yarn - - - - *lbs.* | 4,667,209 | 214,498 | 5,850,365 | 272,575 | 5,076,717 | 239,753 | 4,145,532 | 189,922 | 5,527,376 | 253,229 |
| Piece goods - - - *yards.* | 1,090,314 | 28,674 | 946,558 | 27,855 | 795,063 | 20,283 | 311,235 | 9,253 | 414,980 | 12,398 |
| To Other Indian Ports: | | | | | | | | | | |
| Twist and yarn - - - - *lbs.* | 502,533 | 23,044 | 533,149 | 26,140 | 894,440 | 39,091 | 692,706 | 28,118 | 923,608 | 37,490 |
| Piece goods - - - *yards.* | 10,420,128 | 132,689 | 12,593,642 | 169,999 | 12,925,749 | 159,535 | 7,854,662 | 85,211 | 10,472,882 | 113,615 |
| Total: | | | | | | | | | | |
| Twist and yarn - - - - *lbs.* | 5,542,142 | 253,960 | 10,697,038 | 489,308 | 11,809,419 | 539,999 | 7,969,048 | 352,641 | 10,725,397 | 470,187 |
| Piece goods - - - *yards.* | 12,672,017 | 178,033 | 17,040,166 | 264,304 | 25,759,376 | 405,109 | 21,439,152 | 313,127 | 28,585,535 | 417,563 |
| Total Values - - - £. | | 431,993 | - - | 753,612 | - - | 945,108 | - - | 665,768 | - - | 887,750 |

To this must be added the goods sent by land. The extent of this trade cannot be ascertained, as even the returns of supplies sent by railway do not distinguish Indian from European cotton manufactures, but it is estimated by authorities competent to judge at not more than 20 per cent. in addition to the above. Besides this expansion within British India, the export trade in cotton yarn and piece goods of Indian manufacture from all India has, within the last four years, increased, as shown in the margin. Of this trade, about 85 per cent. belongs to Bombay. On the other hand, taking the value of the whole internal trade in 1877-78 at 1,130,000 *l.* in round numbers, this is only about 8 per cent. of the value (14,190,000 *l.*) of the imports of grey goods from the United Kingdom into British India in the same year, and the Bombay trade is undoubtedly far from remunerative at present. At a meeting of the Millowners' Association, held there on the 15th instant, it was stated that "nearly one-third of the local mill industry has, in the space of a few months, actually failed. Eight mills have already been put into liquidation, and two or three more are expected to go very soon." Indian cotton manufacture has probably a great future, but that future is probably somewhat remote.

| — | 1875-76. | 1876-77. | 1877-78. | 1878-79. Three Months' Estimate. |
|---|---|---|---|---|
| Twist and yarn - *lbs.* | 6,228,511 | 7,926,710 | 15,600,291 | 21,963,646 |
| Piece goods - *yards* | 15,059,083 | 15,544,168 | 17,546,369 | 22,759,212 |

26. Your reference to us likewise contemplates, as a limit to the exemption to be suggested, that it shall not involve "an undue sacrifice of revenue," and "a loss of revenue that could not be afforded." What sacrifice of revenue would not be undue depends upon the present urgency of the necessity for extending the exemption, and what loss of revenue could be afforded can only be determined in clear view of all the financial resources and necessities of India during the coming year. Upon both these matters we possess no sufficient knowledge. We consequently feel that we cannot do more than lay before the Government of India such estimates as we are able to frame of the cost of the various courses of action which appear to be practicable, with the merits or defects of each, and add two remarks; 1st, that the loss by any exemption may be expected to be somewhat recouped by a slight gain, proportioned to its extent but not now ascertainable, in railway receipts; and, 2ndly, that our recommendations for revision of tariff valuations, which cannot be matured until the end of the month at the earliest, appear likely to involve a considerable loss.

Appendix (A).

Alternative practicable remedies.

27. Our reasons for thinking the exemption of all cloths of yarns under 30s to be the only present effective remedy for the complaints which have arisen have been given above. In view, however, of the sacrifice of revenue thereby involved being found impossible, we may explain two alternatives which occur to us as practicable; 1st, to exempt all cloths of the same texture, but to lower the standard to yarns No. 26s; 2nd, simply to add one or two more designations of cloth to those contained in the Notification of the 18th March.

First alternative remedy.

28. All the evidence received shows that although the Bombay mills *do*, in special cases and by special order, use yarn nominally 28s and 30s, the vast bulk of the out-turn is well within a maximum of 24s. A limit of 26s would probably, therefore, suffice *for the immediate present* to relieve from duty most of the imported cloths (speaking broadly) which now suffer from direct local competition. Under this limit, printers (an insignificant item) would get no exemption: T cloths 18 reed and upwards, as also chudders, would enjoy about the same as under a limit of 30s, exemption of madapollams would fall to about half, and that of shirtings and dhoties (especially the latter) would be very materially, though perhaps not entirely, curtailed.

29. Subject to all our previous reservations as to the impossibility of giving more than a guess, the cost of this alternative may be presumed to be as per margin. The item for shirtings, however, may perhaps be too high. As before, the whole of this loss would not accrue in the first year, but a greater proportion of it probably would.

| | Bengal. | Bombay. | Total. |
|---|---|---|---|
| | £. | £. | £. |
| Shirtings and longcloths - | 30,000 | 8,000 | 38,000 |
| T cloths 18 reed and upwards | 2,000 | 8,000 | 10,000 |
| Madapollams - - - | 6,000 | 1,000 | 7,000 |
| Shirting dhoties, &c. - - | 10,000 | 1,100 | 11,100 |
| Chudders - - - - | 2,500 | - - | 2,500 |
| | 50,500 | 18,100 | 68,600 |
| *Add*,—for other Provinces, say - - - | | | 7,600 |
| Total - - - £. | | | 76,200 |

The advantages of this alternative are, that it would be much cheaper than the exemption up to 30s, and that it would save our shirting revenue considerably. Supposing the present normal range of coarser shirtings to be made of from 40s to 34s, it would not be difficult for a new class, made of 30s and just under, to take their place extensively. But to get four counts lower is a different thing, and shirtings of 26s would not be good enough for a large proportion of purchasers. We may add that this limit is recommended by the Bombay Commissioner of Customs. On the other hand, the disadvantages are, that the narrower limit would make disputes much more frequent, that the retrocession from the already notified limit of 30s would cause much outcry, and that the measure could be but very temporary, as the Indian mills would be stimulated at once to push their manufacture into the finer numbers of yarn, and the pressure for a return to the limit of 30s or higher could not be long resisted.

Second alternative remedy.

30. If it were decided merely to add a few readily distinguishable kinds of cloth to those already named in the Notification, "*chudders*," which are merely sheeting made in particular lengths to suit the Calcutta market, should certainly be so treated. The coarsest dhoties might also perhaps be exempted, but in their case a special limit of 26s yarn would be desirable to exclude the better class of shirting dhoties which would otherwise come in largely for shirting purposes. Similar treatment of longcloths we cannot recommend, as they are practically undistinguishable from shirting. To admit them with a special limit of 26s would financially be nearly the same as adopting our first alternative in its entirety, but the practical difficulty of deciding whether a cloth made of 28s should be called a longcloth and taxed, or a coarse T cloth and exempted, would be almost insuperable. The cost of exempting "chudders" and dhoties of 26s would probably not exceed 15,000 *l*. The maintenance of the Notification, thus amplified, would of course leave unsatisfied, in the main, the desire of the present complainants to be allowed to make, unfettered except by the 30s limit, shirtings or any other cloth they please. We would not be understood as in any way advocating it.

General reduction of the rate of duty on grey goods.

31. We may here mention that it has been represented to us that it would be better for the interests concerned to reduce the 5 per cent. duty on all grey goods by 1 per cent. or more than to exempt certain specified descriptions of cloth, or even all cloths made of yarn up to 30s or any other particular count. In support of this, much extent and importance is assigned to the displacement movement, and it is said that the Indian piece goods and yarns are rapidly affecting

affecting all except the very highest imported goods. It is held that such a general reduction, say, of only 1 per cent. at a time, as the finances could bear the loss, would be preferable to total exemption of goods below any given line combined with full duty on those above it. It is thought hard that mills in Lancashire which turn out one class of goods should get a relief which others do not share. The uncertain financial effect of exemption on a limit of 30s, and the probability of nearly the whole shirting revenue being lost by it, are insisted on, and the general reduction is advocated as a more certain and economical measure. Appendix (A).

32. Setting aside for a moment the practical difficulty of re-imposing a duty of 4 per cent. on the descriptions of goods which have already been declared free, we cannot see how the measure proposed is at all in accord with ascertained facts. We have no good evidence that the displacement movement has attained the proportions alleged, but there is no doubt at all that the Indian mills do, within certain limits, compete seriously and extensively with importers. As it has been decided that the latter are to be relieved of protective competitors, we can see no argument, on the merits, for relieving them piecemeal, and prolonging over a series of years part of any loss they are admitted to sustain, especially with the object of giving exemption from duty to those whose position is as yet only feebly assailed. Financially, the measure possesses some recommendations, but we do not think they outweigh the objections to it, and we doubt whether it would find much favour with the mercantile community.

33. We now turn to the complaint regarding yarns made by the Manchester Chamber of Commerce alone. It is to the effect that all yarns up to 36s water and 42s mule ought to be exempted, because the great portion of yarn shipped to India up to 24s water and 40s mule, both inclusive, is spun from cotton grown in India. Upon the face of this, it does not appear why the exemption should go up to 36s water, when the limit of Lancashire spinning of Indian cotton is confessedly only 24s; or again, why the Indian cotton should be sent to England at all to be spun into high numbers unless it cannot be spun profitably on the spot. That it cannot now be so spun, has been repeatedly ascertained by the most careful inquiries, including the recent ones of Mr. O'Conor. Complaint about yarns.

He says:

"The bulk of the yarns spun consists of Nos. 6, 10, and 20 mule twist. Water twist is spun in smaller quantities, and the highest number spun in any quantity seems to be No. 18, but the bulk is 16s. * * * The causes, then, which prevent the spinning of yarns of 40s and upwards in the Indian mills are, 1st, high price of raw material; 2nd, diminution in outturn as compared with lower counts; 3rd, inferior quality of outturn as compared with English yarns. These causes are, no doubt, removable. If the finer cottons are more largely grown, and the price falls considerably, the smaller outturn of yarn within a given time will not be of material importance, and it is possible that with the use of longer stapled cotton and the exercise of greater skill and care, the quality may become as good as that of English yarn. * * * It will be long indeed, in my judgment, before the Indian mills will venture on any active competition with Manchester in the spinning of 40s and higher counts of yarn."

The above conclusion is supported by the fact that the numbers for which exemption is asked are those in which the importations are largest, and that there are no symptoms of a decline in the trade. As to indirect competition, we have been told that Bombay 20s are displacing, for homespun cloth, imported 40s doubled, but as to this we can only refer to what we have said above in paragraph 18. The extent of the trade during the last nine years is shown in the margin. The amount of duty realised is about 35,000 *l.* per annum, a sum far too large to be sacrificed without apparent reason. We may add that the exemption asked would be a great boon to the Bombay mills, and materially promote their spinning fine cloths with English yarn, to the further detriment of the Manchester piece goods trade.

| | Water Twist. | | Mule Twist. | |
|---|---|---|---|---|
| | Imports into Calcutta. | Imports into Bombay. | Imports into Calcutta. | Imports into Bombay. |
| | 21s to 30s. *lbs.* | 30s. *lbs.* | 33s to 40s. *lbs.* | 40s. *lbs.* |
| 1869 | The Imports are quite trifling. | 3,350,185 | 7,504,500 | 1,414,890 |
| 1870 | | 3,686,570 | 10,364,000 | 1,861,310 |
| 1871 | | 1,645,270 | 7,108,500 | 987,712 |
| 1872 | | 2,276,618 | 7,961,000 | 912,415 |
| 1873 | | 2,220,620 | 5,603,500 | 1,432,130 |
| 1874 | | 3,021,510 | 9,052,000 | 1,056,965 |
| 1875 | | 2,019,680 | 5,977,000 | 1,193,100 |
| 1876 | | 2,922,970 | 6,133,000 | 1,557,330 |
| 1877 | | 4,325,541 | 8,633,500 | 1,739,048 |

| | 1876-77. | 1877-78. |
|---|---|---|
| | £. | £. |
| Mules, Nos. 33 to 42 | 26,221 | 29,081 |
| Water, Nos. 21 to 30 | 6,723 | 6,875 |
| Water, above | 585 | 207 |
| Total £. | 33,429 | 36,163 |



34. With

Appendix (A).

34. With reference to the instructions contained in your 10th paragraph, we have to report that, in addition to careful perusal of the replies of various members of the mercantile community to references, official and demi-official, which had been made to them by the Local Governments and otherwise previously to our appointment, we invited the members of the Chambers of Commerce of Bengal and Bombay, and of the Calcutta Trades Association, to favour us with any representations or suggestions which occurred to them. We have accordingly received visits from several members individually, as also demi-official letters, and held on the 20th a conference with the Committee of the Bengal Chamber.

35. In conclusion of this report we have only to remark that we consider any discussion of, or expression of opinion on, the general policy of a partial or total remission of the cotton duties, and the probable effects of such a policy upon English or Indian manufacturers, or the Indian producer, consumer or tax payer, to be beyond the limits of the duty assigned to us, and have carefully abstained from such accordingly.

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## Enclosure, No. 1.

From *H. W. I. Wood*, Esq., Secretary to the Bengal Chamber of Commerce, to the Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce; dated Calcutta, 17th April 1878.

I AM directed by the Committee of the Chamber of Commerce to address you in regard to the Notification No. 43, dated 18th March 1878, exempting from all import duties sundry descriptions of grey cotton piece goods.

In the Resolution, No. 1,911, dated 18th March 1878, published by the Financial Department, it is stated that the Government of India have been at some pains to ascertain how such of the cotton duties as appear to them actually protective could be defined, and it is then added, as the result of such inquiry, "that the real test is the quality or fineness of the yarn of which the goods consist."

The Committee of the Chamber do not propose to discuss the question of how far this proposition is correct; the object of their communication being to point out that the legislation which followed the inquiries resulting in the conclusion above referred to appears to have proceeded on a different basis, and to call attention to certain anomalies which, in consequence, have arisen.

Paragraph 57 of the Resolution particularises by name the descriptions of goods proposed to be exempted from duty; these being T cloths, jeans, domestics, sheetings and drills; and paragraph 58 imposes "the further condition that goods so exempted shall not contain finer yarn than what is known as 30s, that is, yarn of which 30 hanks of 840 yards each weigh one pound." In the Notification it is similarly specified that the goods exempted from duty shall come under certain designations, and also be subject to the further condition as regards fineness of yarn already referred to.

The apparent contradiction between the "real test," as defined by the Government of India, and the terms of the Notification, has occasioned considerable dissatisfaction amongst importers of cotton goods, and it has been represented to the Committee of the Chamber that the condition referred to must operate very unfairly against certain goods which, though satisfying the condition as to count of yarn, are still not commonly recognised by any of the names set forth in the Notification. As an illustration, the Committee would draw attention to a certain description of *stout* or *domestic* cloth, which, for convenience of sale, importers have been in the habit of receiving in pairs of about 10 yards in length. These goods are used very largely by the Natives as *chudders*, and consequently this name has been given to them by importers, and is their recognised designation by the Custom House authorities. This being so, it follows that although the cloth is in all respects, as far as quality is concerned, a *domestic*, still, with the present Notification before him, the Collector of Customs is unable to pass it free of duty.

Other instances might be given to show the unfavourable position in which importers of certain fabrics are placed, but *chudders* have been selected both because they fairly illustrate the anomally created by the terms of the Notification, and also because such goods are largely manufactured in Native mills; and thus the protection which the Government apparently desire to remove still remains in full force in regard to these goods.

The practical effect of the Notification as it now stands is that cloth made in a particular length and bearing an arbitrary title passes free of duty, while precisely the same fabric, cut up for convenience of sale into a different length, has to pay duty.

The

The Committee of the Chamber would, therefore, respectfully urge upon the Government the desirability of amending the Notification so as to include *all* cloths, of whatever denomination, made of yarn not finer than 30 s; or if the intention of Government was really to exclude from exemption all goods not specially particularised, although fulfilling as to quality and fineness of yarn the "real test" laid down in the Resolution, then in such case steps should be taken to remove the ambiguity which appears at present to surround the question.

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## Enclosure, No. 2.

From *Thomas Browning*, Esq., Secretary, Manchester Chamber of Commerce, to the Under Secretary of State for India; dated Manchester, 27th March 1878.

I HAVE the honour to acknowledge receipt of your letter of yesterday, in which the Chamber is informed that Lord Salisbury is not in possession of information more specific as to the particular goods and yarns which in future are to be admitted into India duty-free, than that contained in the telegrams which have appeared in the public press.

I am to state that the Chamber has been informed by telegraph, from Calcutta, that it is the intention of the Government of India to limit the exemption from duty strictly to goods and yarns named in the published reports.

The Directors are of opinion that such a limitation will fail to secure the obvious intention of the Government, and I have been directed to forward to Lord Salisbury the annexed copy of Resolution, passed unanimously at a meeting of the Board held this morning.

The views contained in the Resolution have been arrived at after careful consideration; and they are respectfully and earnestly commended to the attention of his Lordship, the limitation as it now stands having greatly perplexed both manufacturers and merchants in their operations.

I am further instructed to say, that if it be the desire of Lord Salisbury to have practical evidence in support of the position taken by the Directors in the Resolution, a small deputation from their number will be happy to wait upon him with that object at any time he may appoint.

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RESOLUTION passed at a Meeting of the Board of Directors of the Manchester Chamber of Commerce, held on Wednesday, 27th March 1878.

THE Directors of the Manchester Chamber of Commerce regard the action of the Government of India in exempting coarse yarns and goods from import duty as a first step towards the complete abolition of the duties, which they hope soon to see accomplished.

As the Government of India has elected to proceed towards the contemplated end by partial exemption, rather than by affording general relief, with the avowed object of removing the protective incidence of the duties on the particular goods and yarns which the Indian mills, by reason of their natural advantages, are suited to produce, it is obvious that the list of free goods requires to be materially added to.

The exemption to be extended, in the first place, to goods containing no yarns finer than 30s such as can economically be spun by the Indian mills from Indian-grown cotton; but then a limitation is added, and the only goods which are to be admitted free are T cloths under 18 reeds, jeans, domestics, sheetings, and drills.

Shirtings and longcloths, for instance, although they may be made from 30s and coarse yarns, such as are spun in India, precisely the same in texture as T cloths, and differing therefrom in width, length, and name only, remain subject to the impost.

In the case of yarns, the objection to the fixed limits of the free list is even stronger; they are 20s water and 30s mule, whilst, as is well known, a great portion of yarn shipped to India, up to 24s water and 40s mule, both inclusive, is spun from cotton grown in India.

In view of the foregoing, it is resolved to urge upon Her Majesty's Chief Secretary of State for India the desirableness of simplifying those provisions of the new Indian Budget that affect manufactured cotton, by exempting from duty all goods made from yarns not finer than 30s, and all yarns up to 36s water and 42s mule.

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Appendix (A).

## Enclosure, N.3.

From the Chairman of the Madras Chamber of Commerce to the Collector of Customs, Madras; dated 3rd September 1878.

I HAVE the honour to acknowledge receipt of your letter of the 17th ultimo, requesting the opinion of the Chamber on the expediency of exempting all grey cotton piece goods unmixed with foreign substances, not containing yarn finer than 30s, and chudders made from 20s to 24s yarn, from import duty.

In reply, I am desired to inform you that, so far from admitting the expediency of the proposed exemption from duty, the Chamber fail to see any reason for inflicting upon the State a loss of revenue for which no compensation will be obtained. It seems to the Chamber that the present is a most unsuitable time for thinking of sacrificing any of the State's resources under pressure from interested and imperfectly informed foreign manufacturers, and that it would be difficult to find a tax which is felt so little by the people as that upon the fabrics referred to.

The repeal of all import duties might be expedient if the country were in a position to sustain without detriment the sacrifice of revenue; but situated as the finances now are, it is more than ever expedient that financiers should leave well alone. The Chamber would refer to the various reductions which have from time to time been made in the duty on cotton yarns and goods, and would ask whether, in any instance, the manufacturers obtained any benefit thereby. It will be found in all cases that the ultimate effect was to cheapen goods in India by the amount of duty surrendered; and the present complaints of Lancashire manufacturers are sufficient answer to any argument that they have profited by an increased consumption of cheaper goods."

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Appendix (B).

# APPENDIX (B.)

## COMMERCIAL AND FINANCIAL STATISTICS.

COMMERCIAL AND FINANCIAL STATISTICS, 1877–78.

1. THE usual comparative statistics will be found in Tables I. and II. of this Appendix. There is much in them deserving remark. Notwithstanding the Famine, the value of commodities exported to Foreign Countries by sea in 1877-78 exceeded the value of the Imports by the largest sum recorded for many years, and this although the Imports rose to an almost unprecedented figure. The gross trade was the largest ever known excepting during the Cotton Famine which arose out of the American Civil War. Coupled with the Debt incurred, chiefly for the Famine, these excess Exports necessitated immense Imports of Silver and an unprecedented Coinage at the Mints. This, in its turn, sustained the gold price of silver and caused a temporary expansion of the Paper Currency. Still the fall in the gold price of silver was only partially stayed.

Large Net Exports.
Large Imports.
Large Gross trade.
Great Importation of Silver and Coinage.
Silver steady.
Inflation of paper currency.

2. Among the details of the Sea-borne Trade in 1877-78 the rapid decline in the Export of Cotton Raw but lately at the head of the list, deserves attention. It was compensated by largely increased Exports of *Seeds*, *Rice and Paddy*, *Jute*, *Hides and Skins*, *Indigo*, *Tea*, and *Wheat*. Among Imports, *Cotton Goods* tower above all the rest. It is said that the trade of 1877-78 in these goods was unprofitable, and that the Indian markets were glutted; however that may be, it is certain that the net Imports of these goods, consisting mainly of the comparatively finer qualities, reached the immense value of 19,030,908 *l.*, the highest value attained during recent years. None of the other Imports require remarks. Upon the whole the year 1877-78 would appear to have been commercially prosperous.

Decline of Cotton Exports.
Development of other staples.
Great Import of Cotton Goods.

Statistics, 1878-79.

3. The Column for 1878-79 in Table I. of this Appendix shows (1) a great increase in London Bills, the full net current requirements of the Home Treasury having been supplied; (2) a continued fall in the value of silver measured in gold with renewed fluctuations to a perplexing extent; (3) a consequent fall in the value of the Rupee securities, but no fall in the value of the

Secretary

Appendix (B.).

Secretary of State's sterling bonds, excepting at a moment of great pressure for money in London, when they sank to the almost unprecedented price of 97 *l.* for Four per Cents.; (4) a further fall in the exchange with London; (5) a contraction of the maximum issue of Paper Currency which was inflated last year owing to the vast importations of silver; (6) a gratifying increase of the amount of rupee securities enfaced for payment of interest in London by drafts upon India.

Sea-borne Trade, 1878-79.

4. The statistics of the Sea-borne Trade, Table No. III., show (1) a great decrease compared with last year in the value of commodities (excluding gold and silver) exported; (2) a substantial decrease in the value of the like commodities imported; (3) a vast decrease in the net imports of gold and silver (1,705,499 *l.* against 13,396,232 *l.*); (4) a great decrease in the whole volume of Trade; (5) a further decrease in the value of *Cotton Raw* exported and a great falling off in the value of *Seeds*, *Hides*, *Indigo*, and *Wheat* exported, with an important increase in the value of *Rice* and *Paddy* exported; (6) a large decrease in the value of the Net Imports of *Cotton Goods* which are lower now than they have been for some years.

Not a prosperous year.

5. The year 1878-79 has apparently not been commercially prosperous, but on the whole, contemplated in connection with the Famine that has so lately devastated a large part of India, the facts cannot be regarded as altogether discouraging.

APPENDIX (B.)—*continued.*

TABLE I.—MISCELLANEOUS.

| | 1874–75. | 1875–76. | 1876–77. | 1877–78. | 1878–79. | 1879–80. |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| Deficit of recorded Revenue compared with whole recorded Expenditure. | 3,930,374 | 2,601,684 | 5,992,062 | 8,334,139 | 3,299,000 | 4,895,000 |
| Productive Public Works—Capital Expenditure | 4,249,571 | 4,270,629 | 3,809,284 | 4,791,052 | 4,559,000 | 3,500,000 |
| Recorded Revenue compared with the recorded Expenditure, excluding Expenditure on Productive Public Works: | | | | | | |
| Surplus | 319,197 | 1,668,945 | | | 1,300,000 | |
| Deficit | | | 2,182,778 | 3,643,087 | | 1,395,000 |
| Net Public Debt incurred | 3,398,168 | 4,109,522 | 4,750,145 | 7,345,416 | 4,498,000 | 4,326,000 |
| Net Public Debt incurred, including Capital transactions with Guaranteed Railway, and other Companies, and Native States, &c. | 7,142,200 | 2,678,851 | 3,306,595 | 6,388,606 | 2,748,000 | 4,126,000 |
| Value of commodities exported, excluding Gold and Silver. | 56,359,000 | 58,091,000 | 61,014,000 | 65,210,000 | | |
| Value of commodities imported, excluding Gold and Silver. | 36,222,000 | 38,887,000 | 37,428,000 | 41,464,000 | | |
| Excess of Exports over Imports, excluding Gold and Silver. | 20,137,000 | 19,204,000 | 23,586,000 | 23,746,000 | | |
| Net Imports of Gold | 1,874,000 | 1,545,000 | 207,000 | 468,000 | | |
| Net Imports of Silver | 4,642,000 | 1,553,000 | 7,199,000 | 14,674,000 | | |
| Total Net Imports of Gold and Silver | 6,516,000 | 3,098,000 | 7,406,000 | 15,142,000 | | |
| Excess of Exports over Imports, including Gold and Silver. | 13,621,000 | 16,106,000 | 16,180,000 | 8,604,000 | | |
| Grand Total Value of Imports and Exports of all kinds. | 102,348,000 | 104,480,000 | 113,908,000 | 126,238,000 | | |
| | *Rs.* | *Rs.* | *Rs.* | *Rs.* | *Rs.* | *Rs.* |
| Secretary of State's Bills sold (rupees) | 11,74,37,000 | 13,75,00,000 | 14,85,70,000 | 11,69,85,000 | 19,05,47,848 | 18,94,73,680 |
| | £. | £. | £. | £. | £. | £. |
| Sterling equivalent received | 10,841,600 | 12,390,000 | 12,696,000 | 10,134,000 | 15,680,000 | 15,000,000 |
| Silver coined at the Indian Mints | 4,897,000 | 2,550,000 | 6,271,000 | 16,180,000 | 5,515,138 | |
| Gold coined in Germany | | 12,756,000 | 2,873,000 | 7,112,000 | 4,836,846 | |
| Silver coined in Germany | | 6,602,000 | 9,523,000 | 1,669,000 | 88,498 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Maximum price of an oz. troy standard silver in London. | 59¼ *d.* (25th April) | 57⅞ *d.* (27th April) | 58⅝ *d.* (18th Jan.) | 55⅝ (8th Oct.) | 54¼ (2nd April) | |
| Minimum price of an oz. troy standard silver in London. | 57 *d.* (9th March) | 52½ *d.* (22nd March) | 47 *d.* (7th July) | 53½ (21st June) | 48½ (21st Dec.) | |
| Maximum price of a sovereign in Calcutta - - | *Rs. a.* 10 12 | *Rs. a.* 11 12 | *Rs. a.* 13 – (7th July) | *Rs. a.* 11 14 (5th Sept.) | *Rs. a.* 12 8 (Nov. and Feb.) | |
| Minimum - - ditto - - ditto - - - | 10 9 | 11 – | 11 3 (6th Feb.) | 11 4 (10th April) | 11 11 (11th June) | |
| Average exchange upon Secretary of State's Bills sold per rupee. | 1 *s.* 10·22 *d.* | 1 *s.* 9·64 *d.* | 1 *s.* 8·49 *d.* | 1 *s.* 8·79 *d.* | 1 *s.* 7¾ *d.* | 1 *s.* 7 *d.* |
| Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries - - - - - - - | 1 *s.* 10 *d.* | 1 *s.* 10¼ *d.* | 1 *s.* 9¾ *d.* | 1 *s.* 9½ *d.* | 1 *s.* 9 *d.* | 1 *s.* 7½ *d.* |
| Maximum rate of discount *on* Loans on demand at the Bank of Bengal, Calcutta - - - - | 11 °/₀ (11th April) | 9°/₀ (May) | 11°/₀ (April) | 12°/₀ (May) | 9 °/₀ (1st April) | |
| Minimum - - ditto - - ditto - - - | 3½°/₀ (July to Nov.) | 4°/₀ (Nov. and Dec.) | 5°/₀ (Aug. and Sept.) | (Dec. and Jan.) | 3 °/₀ (7th Nov.) | |
| Maximum rate of discount at the Bank of England | 6 °/₀ (December) | 4°/₀ (Oct. and Jan.) | 2°/₀ throughout the year | 5°/₀ (Oct. and Nov.) | 6 °/₀ (Oct. and Nov.) | |
| Minimum - - ditto - - ditto - - - | 2½°/₀ (July) | 2°/₀ (Aug.) | | 2°/₀ (frequently) | 2½°/₀ (30th May) | |
| Maximum money balances of the three Presidency Banks. | £. 6,927,800 (July) | £. 7,041,800 (July) | £. 6,382,700 (July) | £. 7,574,900 (Jan.) | £. 6,589,300 (Jan.) | |
| Minimum - - ditto - - ditto - - - | 4,359,200 (May) | 4,762,300 (May) | 4,132,500 (Oct.) | 3,672,200 (April) | 4,978,500 (July) | |
| Maximum price in Calcutta of Government Four per cent. Rupee Securities. | 104¾ (15th July) | 102⅞ (3rd June) | 102⅜ (25th July) | 98¼ (27th June) | 97 (July and Aug.) | |
| Minimum - - ditto - - ditto - - - | 101½ (25th March) | 99 (21st March) | 96¼ (13th Jan.) | 92 (8th Sept.) | 93¼ (4th April) | |
| Maximum amount outstanding on London Register of Rupee Securities enfaced for interest drafts. | £. 14,214,617 (Nov.) | £. 14,407,861 (Oct.) | £. 14,125,982 (April) | £. 14,588,744 | £. 15,660,173 (Feb.) | |
| Minimum - - ditto - - ditto - - - | 13,098,988 (May) | 14,111,441 (April) | 12,655,322 (Dec.) | 13,057,964 | 13,826,493 (Oct.) | |
| Maximum price in London of such securities (in gold) | 98 | 93½ (7th April) | 92 (15th Dec.) | 84½ (5th April) | 81¾ (1st April) | |
| Minimum - - ditto - - ditto - - - | 93½ | 82 (4th March) | 77 (6th July) | 81¼ (23rd Jan.) | 72 (23rd Oct.) | |
| Maximum price in London of Secretary of State's Four per cent. sterling bonds. | 104⅞ (Feb.) | 106½ (5th Aug.) | 104¾ (22nd Feb.) | 104½ (30th Aug.) | 104½ (July and Aug.) | |
| Minimum - - ditto - - ditto - - - | 100½ (April) | 102¾ (3rd June) | 101 (20th Oct.) | 100½ (21st March) | 97 (Oct.) | |
| Maximum Government Paper Currency outstanding | £. 11,327,607 (7th Feb.) | £. 12,161,224 (22nd Oct.) | £. 12,551,185 (7th Feb.) | £. 15,757,790 (15th Jan.) | £. 14,584,900 (Sept.) | |
| Minimum - - ditto - - ditto - - - | 9,221,438 (7th April) | 10,668,628 (7th May) | 10,532,294 (15th May) | 11,130,528 (30th April) | 12,137,900 (Feb.) | |
| Number of Money Order Offices - - - - | 295 | 301 | 306 | 309 | 319 | |
| Number of Money Orders issued - - - | 242,001 | 231,907 | 235,769 | 259,680 | 251,200 | |
| Amount of Money Orders issued - - - - | £. 1,016,746 | £. 912,662 | £. 968,467 | £. 984,728 | £. 932,780 | |
| Average amount of each Order - - - - | *Rs. a. p.* 42 – 3 | *Rs. a. p.* 39 5 7 | *Rs. a. p.* 41 1 3 | *Rs. a. p.* 37 14 8 | *Rs. a. p.* 37 2 2 | |
| Number of Savings Banks - - - - - | 326 | 330 | 340 | 343 | 346 | |
| Number of Depositors in Savings Banks - - | 67,316 | 73,401 | 80,004 | 83,518 | 85,200 | |
| Amount deposited in Savings Banks - - - | £. 1,750,326 | £. 1,901,278 | £. 1,966,604 | £. 1,956,157 | £. 1,986,500 | |
| Average of each Deposit - - - - - | 26 | 26 | 24 | 23 | 23 | |
| Net addition to Deposits - - - - - | 9,036 | 150,952 | 65,326 | 10,447 (decrease) | 30,343 | |

APPENDIX (B.)—*continued.*

## COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—SEA-BORNE TRADE for the YEAR (Principal ARTICLES arranged in order of their DECLARED VALUE).

| No. | EXPORTS. | | 1874-75. | 1875-76. | 1876-77. | 1877-78. |
|---|---|---|---|---|---|---|
| 1 | Opium | Quantity | *Chests.* | 94,746 | 88,350 | 96,870 | 92,820 |
| | | Value | £ | 11,956,972 | 11,148,426 | 12,404,748 | 12,374,355 |
| | | Average declared value per chest, in rupees | *Rs.* | 1,262 | 1,261 | 1,281 | 1,333 |
| 2 | Cotton: | | | | | | |
| | Raw | Quantity | *Cwts.* | 5,600,086 | 5,009,788 | 4,557,914 | 3,459,077 |
| | | Value | £. | 15,257,342 | 13,278,964 | 11,746,184 | 9,383,534 |
| | | Average declared value of a lb. — Annas | | 3/11 | 3/9 | 3/8 | 3/10 |
| | | Average declared value of a lb. — Pence, at average exchange | | 5·40 | 5·13 | 4·71 | 4·98 |
| | Twist and Yarn | Quantity | *lbs.* | 2,834,725 | 6,228,511 | 7,926,710 | 15,600,291 |
| | | Value | £. | 147,562 | 266,951 | 367,303 | 682,059 |
| | | Average declared value per lb. | *annas* | 8/4 | 6/10 | 7/5 | 7/0 |
| | | Other manufactures—Value | £. | 364,812 | 396,472 | 445,079 | 460,674 |
| | | Average declared value in annas; per yard — Grey or unbleached | *annas* | – – | 2/6 | 2/6 | 2/3 |
| | | Average declared value in annas; per yard — Coloured, printed, or dyed | ,, | – – | 4/9 | 5/3 | 4/10 |
| | | Per-centage of manufactures on whole value exported | | 3·25 | 4·76 | 6·47 | 10·85 |
| 3 | Seeds | Quantity | *Cwts.* | 6,074,756 | 10,506,822 | 9,582,865 | 12,187,020 |
| | | Value | £. | 3,235,950 | 5,461,982 | 5,319,124 | 7,360,284 |
| | | Average declared value of linseed per cwt. — Rupees | | 5 – – | 5 4 6 | 5 5 11 | 5 13 10 |
| | | Average declared value of linseed per cwt. — Shillings, at average exchange | | 9·27 | 9·52 | 9·17 | 10·16 |
| 4 | Rice and Paddy | Quantity | *Cwts.* | 17,392,938 | 20,416,032 | 19,914,334 | 18,428,386 |
| | | Value | £. | 4,765,334 | 5,311,095 | 5,815,221 | 6,950,276 |
| | | Average declared value of husked rice per cwt. — Rupees | | 2 – 10 | 2 2 3 | 2 15 1 | 3 12 6 |
| | | Average declared value of husked rice per cwt. — Shillings, at average exchange | | 5·11 | 4·70 | 5·02 | 6·55 |
| 5 | Jute | Raw and manufactured—Value | £. | 3,485,522 | 3,294,521 | 3,356,124 | 46,289,241 |
| | | Average declared value of a cwt. raw jute — Rupees | | 5 14 7 | 5 6 2 | 5 13 1 | 7 3 |
| | | Average declared value of a cwt. raw jute — Shillings, at average exchange | | 10·94 | 9·72 | 9·94 | 11·18 |
| | | Per-centage of manufactures on whole value exported | | 6·85 | 14·85 | 21·43 | 17·97 |
| 6 | Hides and Skins | Quantity | *Nos.* | 18,162,851 | 19,433,332 | 19,792,877 | 22,916,317 |
| | | Value | £. | 2,677,767 | 2,943,575 | 2,998,684 | 3,756,888 |
| | | Per-centage of dressed or manufactured to whole value | | 18·87 | 40·44 | 49·77 | 48·29 |
| 7 | Indigo | Quantity | *Cwts.* | 81,466 | 110,392 | 100,384 | 120,605 |
| | | Value | £. | 2,576,302 | 2,875,062 | 2,962,785 | 3,494,334 |
| | | Average declared value per cwt. — Rupees | | 316 3 10 | 260 7 – | 295 2 4 | 289 11 9 |
| | | Average declared value per cwt. — Sterling, at average exchange | £. | 29·27 | 23·48 | 25·19 | 25·09 |
| 8 | Tea | Quantity | *lbs.* | 21,137,087 | 24,361,599 | 27,784,124 | 33,459,075 |
| | | Value | £. | 1,937,429 | 2,166,417 | 2,607,425 | 3,044,571 |
| | | Average declared value per lb. — Annas | | 14/8 | 14/3 | 15/0 | 14/6 |
| | | Average declared value per lb. — Shillings, at average exchange | | 1·70 | 1·60 | 1·60 | 1·57 |
| 9 | Wheat | Quantity | *Cwts.* | 1,069,076 | 2,498,185 | 5,583,336 | 6,340,150 |
| | | Value | £. | 490,435 | 901,026 | 1,956,332 | 2,856,990 |
| | | Average declared value per cwt. — Rupees | | 4 9 5 | 3 9 8 | 3 8 – | 4 8 1 |
| | | Average declared value per cwt. — Shillings, at average exchange | | 8·50 | 6·51 | 5·98 | 7·80 |
| 10 | Coffee | Quantity | *Cwts.* | 311,831 | 371,986 | 302,489 | 297,327 |
| | | Value | £. | 1,305,335 | 1,627,027 | 1,345,822 | 1,338,499 |
| | | Average declared value per cwt. — Rupees | | 41 13 9 | 43 11 10 | 44 7 10 | 45 – 3 |
| | | Average declared value per cwt. — Shillings, at average exchange | | 77·51 | 78·88 | 75·97 | 77·98 |
| 11 | Wool | Raw and manufactures—Value | £. | 1,159,086 | 1,295,193 | 1,293,490 | 1,151,518 |
| | | Average declared value of raw wool per lb. — Annas | | 7/2 | 7/4 | 7/2 | 6/6 |
| | | Average declared value of raw wool per lb. — Pence, at average exchange | | 9·99 | 9·95 | 9·22 | 8·44 |
| 12 | Silk | Raw and manufactures—Value | £. | 998,450 | 656,728 | 1,000,566 | 854,629 |
| | | Average declared value of raw silk per lb. — Rupees | | 4 10 1 | 3 2 9 | 5 7 8 | 4 10 5 |
| | | Average declared value of raw silk per lb. — Shillings, at average exchange | | 8·57 | 5·72 | 9·25 | 8·06 |
| 13 | Sugar | Value | £. | 319,238 | 253,937 | 925,196 | 745,851 |
| 14 | Teak Wood | Quantity | *Cubic tons* | 42,868 | 60,612 | 45,108 | 56,939 |
| | | Value | £. | 328,564 | 440,618 | 332,764 | 406,652 |
| | | Average declared value per cubic ton — Rupees | | 76 10 4 | 72 11 1 | 73 12 4 | 71 6 8 |
| | | Average declared value per cubic ton — Sterling, at average exchange | £. | 7·09 | 6·83 | 6·29 | 6·19 |
| 15 | Saltpetre | Quantity | *Cwts.* | 553,330 | 415,080 | 466,218 | 389,002 |
| | | Value | £. | 501,468 | 348,949 | 361,706 | 379,002 |
| | | Average declared value per cwt. — Rupees | | 9 1 – | 8 6 7 | 8 3 – | 9 11 11 |
| | | Average declared value per cwt. — Shillings, at average exchange | | 16·78 | 15·16 | 13·96 | 16·88 |
| 16 | Lac | Value | £. | 254,011 | 755,747 | 536,976 | 362,048 |

APPENDIX (B.)—COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE II.—Sea-borne Trade for the Year—*continued.*

| No. | IMPORTS. | 1874-75. | 1875-76. | 1876-77. | 1877-78. |
|---|---|---|---|---|---|
| | Cotton— | | | | |
| 1 | Twist and Yarn — Quantity — *lbs.* | 37,097,260 | 31,927,340 | 33,270,208 | 36,196,661 |
| | Twist and Yarn — Value — £. | 3,157,780 | 2,794,769 | 2,733,535 | 2,850,616 |
| | Twist and Yarn — Average declared value per lb — *annas* | - - | 14·00 | 13·14 | 12·60 |
| | Twist and Yarn — " " " pence at average exchange | - - | 1*s.* 6·93*d.* | 1*s.* 4·83*d.* | 1*s.* 4·37*d.* |
| | Other manufactures — Value — £. | 16,263,560 | 16,463,875 | 16,012,932 | 17,332,639 |
| | TOTAL COTTON GOODS — £. | 19,421,340 | 19,258,644 | 18,746,467 | 20,183,255 |
| | *Re-exports—* | | | | |
| | *Cotton (Foreign Merchandise) :—* | | | | |
| | *Twist and Yarn — Quantity — lbs.* | *781,220* | *792,668* | *839,539* | *934,437* |
| | *Twist and Yarn — Value — £.* | *56,249* | *57,424* | *58,423* | *62,733* |
| | *Other manufactures, Value — £.* | *1,061,727* | *984,105* | *1,064,392* | *1,089,614* |
| | *Total Re-exports — £.* | *1,117,976* | *1,041,529* | *1,122,815* | *1,152,347* |
| | TOTAL COTTON GOODS.—Net Imports — £. | 18,303,364 | 18,217,115 | 17,623,652 | 19,030,908 |
| 2 | Railway plant and rolling-stock — Value £. | 780,567 | 1,079,105 | 1,194,145 | 1,727,560 |
| 3 | Metals — Value £. | 2,607,122 | 3,310,452 | 3,721,007 | 3,736,958 |
| 4 | Liquors — Value £. | 1,636,568 | 1,702,197 | 1,585,345 | 1,683,655 |
| 5 | Silk, raw and manufactured — Value £. | 1,583,405 | 1,404,235 | 1,037,957 | 1,485,550 |
| 6 | Coal (excluding coke and patent fuel) — Quantity — *tons* | 360,252 | 388,480 | 523,384 | 603,731 |
| | Coal (excluding coke and patent fuel) — Value — £. | 685,720 | 647,562 | 918,309 | 1,004,942 |
| | Coal (excluding coke and patent fuel) — Average declared value per ton, in rupees | 19·03 | 16·67 | 17·54 | 16·64 |
| | Coal (excluding coke and patent fuel) — " in shillings at average exchange | 34·94 | 31·01 | 30·34 | 28·83 |
| 7 | Woollen manufactures — Value £. | 557,585 | 1,119,274 | 911,890 | 955,142 |
| 8 | Machinery and mill-work — " " | 1,185,943 | 1,439,921 | 963,504 | 873,960 |
| 9 | Provisions — " " | 363,727 | 717,234 | 664,938 | 861,116 |
| 10 | Sugar — " " | 516,564 | 895,929 | 403,607 | 798,036 |
| 11 | Apparel — " " | 620,456 | 634,256 | 542,860 | 579,106 |
| 12 | Spices — " " | 179,126 | 395,988 | 432,991 | 488,884 |
| 13 | Salt — Quantity — *tons* | 277,985 | 365,254 | 298,776 | 254,231 |
| | Salt — Value — £. | 755,771 | 601,146 | 430,895 | 401,366 |
| | Salt — Average declared value per ton, in rupees | 27·28 | 16·45 | 14·42 | 15·78 |
| | Salt — " in shillings at average exchange | 50·51 | 29·66 | 24·62 | 27·35 |

TABLE III.—SEA-BORNE TRADE for the first TEN MONTHS (Principal ARTICLES arranged in order of their declared VALUE).

| | 1875-76. | 1876-77. | 1877-78. | 1878-79. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Value of commodities exported, excluding gold and silver | 46,309,370 | 48,265,519 | 52,210,342 | 47,823,446 |
| Value of commodities imported, excluding gold and silver | 30,830,219 | 30,408,746 | 34,457,474 | 32,389,391 |
| EXCESS EXPORTS — £. | 15,479,151 | 17,856,773 | 17,752,868 | 15,434,055 |
| Net imports of silver | 966,336 | 5,628,814 | 13,117,467 | 2,187,577 |
| Net imports of gold | 1,486,222 | —410,234 | 278,765 | —482,078 |
| TOTAL NET IMPORTS of Gold and Silver — £. | 2,452,558 | 5,218,580 | 13,396,232 | 1,705,499 |
| GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS — £. | 83,124,766 | 91,365,735 | 104,112,057 | 88,055,848 |

APPENDIX (B.)—COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE III.—Sea-borne Trade for the First Ten Months—*continued.*

| No. | EXPORTS. | | Ten Months, 1st April to 31st January. | | | |
|---|---|---|---|---|---|---|
| | | | 1875–76. | 1876–77. | 1877–78. | 1878–79. |
| 1 | Opium | Quantity *Chests* | 73,095 | 81,613 | 77,387 | 76,165 |
| | | Value £. | 9,186,788 | 10,490,687 | 10,264,066 | 10,917,614 |
| | | Average value per chest *Rs.* | 1,256 13 3 | 1,285 6 8 | 1,326 5 3 | 1,433 6 8 |
| 2 | Cotton, raw | Quantity *Cwts.* | 4,295,871 | 3,561,477 | 2,585,377 | 2,282,487 |
| | | Value £. | 11,476,987 | 8,968,014 | 6,949,554 | 6,151,372 |
| | | Average value per lb. *Rs.* | – 3 9 | – 3 7 | – 3 10 | – 3 10 |
| | Manufactures: Twist and Yarn | Quantity *lbs.* | 4,587,225 | 6,817,270 | 12,779,989 | 18,307,631 |
| | | Value £. | 196,768 | 316,636 | 558,913 | 767,675 |
| | | Average value per lb. *Rs.* | – 6 10 | – 7 5 | – 6 11 | – 6 8 |
| | Other manufactures—Value | £. | 326,201 | 375,860 | 392,895 | 431,844 |
| | TOTAL COTTON (Raw and Manufactured) | | 11,999,956 | 9,660,510 | 7,901,362 | 7,350,891 |
| 3 | Rice and Paddy | Quantity *Cwts.* | 13,045,994 | 11,658,224 | 10,186,650 | 12,420,554 |
| | | Value £. | 3,549,719 | 3,397,812 | 4,017,310 | 5,699,274 |
| | | Average value per cwt. *Rs.* | 2 11 6 | 2 14 8 | 3 15 1 | 4 9 5 |
| 4 | Seeds | Quantity *Cwts.* | 8,514,379 | 8,559,142 | 11,239,493 | 6,357,841 |
| | | Value £. | 4,414,548 | 4,688,529 | 6,758,930 | 4,089,485 |
| | | Average value per cwt. *Rs.* | 5 2 11 | 5 7 8 | 6 – 2 | 6 6 11 |
| 5 | Jute (Raw and Manufactured)—Value | £. | 2,639,630 | 2,895,432 | 3,679,332 | 4,076,573 |
| 6 | Tea | Quantity *lbs.* | 21,254,915 | 25,186,248 | 30,306,610 | 30,694,154 |
| | | Value £. | 1,899,961 | 2,361,799 | 2,770,735 | 2,808,457 |
| | | Average value per lb. *Rs.* | – 14 4 | – 15 – | – 14 7 | – 14 8 |
| 7 | Hides and Skins | Quantity *Cwts.* | 534,504 | 495,367 | 709,852 | 630,278 |
| | | Value £. | 2,378,801 | 2,309,783 | 2,990,696 | 2,455,043 |
| | | Average value per cwt. *Rs.* | 44 8 1 | 46 10 – | 42 2 1 | 38 15 2 |
| 8 | Indigo | Quantity *Cwts.* | 78,004 | 83,443 | 90,577 | 64,504 |
| | | Value £. | 2,037,990 | 2,450,385 | 2,632,728 | 1,767,026 |
| | | Average value per cwt. *Rs.* | 261 4 3 | 293 10 7 | 290 10 7 | 273 15 – |
| 9 | Wool (Raw and Manufactured)—Value | £. | 1,061,452 | 1,079,667 | 939,198 | 1,049,930 |
| 10 | Coffee | Quantity *Cwts.* | 164,692 | 168,552 | 191,693 | 201,626 |
| | | Value £. | 662,275 | 722,544 | 846,358 | 885,939 |
| | | Average value per cwt. *Rs.* | 40 3 5 | 42 13 11 | 44 2 5 | 43 15 – |
| 11 | Silk (Raw and Manufactured)—Value | £. | 531,879 | 801,388 | 766,098 | 607,139 |
| 12 | Wheat | Quantity *Cwts.* | 2,155,626 | 4,839,290 | 6,206,669 | 1,035,857 |
| | | Value £. | 775,554 | 1,673,400 | 2,790,304 | 508,125 |
| | | Average value per cwt. *Rs.* | 3 9 6 | 3 7 4 | 4 7 11 | 4 14 6 |
| 13 | Saltpetre | Quantity *Cwts.* | 300,501 | 369,887 | 311,682 | 311,091 |
| | | Value £. | 254,955 | 302,734 | 304,068 | 296,222 |
| | | Average value per cwt. *Rs.* | 8 7 9 | 8 2 11 | 9 12 1 | 9 8 4 |
| 14 | Teak | Quantity *C. tons* | 48,776 | 35,771 | 44,153 | 34,116 |
| | | Value £. | 356,332 | 263,504 | 311,678 | 247,752 |
| | | Average value per ton. *Rs.* | 73 – 11 | 73 10 8 | 70 2 9 | 72 9 11 |
| 15 | Lac | £. | 593,588 | 425,327 | 299,599 | 234,712 |
| 16 | Sugar | £. | 94,465 | 425,940 | 447,616 | 184,724 |

APPENDIX (B.)—COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE III.—Sea-borne Trade for the First Ten Months—*continued.*

| No. | IMPORTS. | Ten Months, 1st April to 31st January. 1875-76. | 1876-77. | 1877-78. | 1878-79. |
|---|---|---|---|---|---|
| 1 | Cotton: Twist and Yarn — Quantity lbs. | 25,923,585 | 26,724,669 | 30,872,371 | 29,736,857 |
| | Twist and Yarn — Value £. | 2,286,139 | 2,230,376 | 2,425,336 | 2,479,970 |
| | Twist and Yarn — Average value per lb. Rs. | - 14 1 | - 13 4 | - 12 7 | - 13 4 |
| | Ditto in sterling average exchange | 1 s. 7 d. | 1 s. 5 d. | 1 s. 4⅛ d. | 1 s. 4½ d. |
| | Other Manufactures—Value £. | 13,097,382 | 13,056,417 | 14,512,524 | 12,274,522 |
| | TOTAL COTTON GOODS £. | 15,383,521 | 15,286,793 | 16,937,860 | 14,754,492 |
| | *Re-exported—* | | | | |
| | *Twist and Yarn — Quantity* lbs. | *701,646* | *614,051* | *736,160* | *651,373* |
| | *Twist and Yarn — Value* £. | *50,656* | *43,119* | *49,811* | *44,508* |
| | *Twist and Yarn — Average value per lb.* Rs. | *- 11 7* | *- 11 3* | *- 10 10* | *- 10 11* |
| | *Other Manufactures of—Value* £. | *819,803* | *859,708* | *875,357* | *966,712* |
| | *Total Re-exports* | *870,459* | *902,827* | *925,168* | *1,011,220* |
| | TOTAL COTTON GOODS—Net Imports £. | 14,513,062 | 14,383,966 | 16,012,692 | 13,743,272 |
| 2 | Metals | 2,533,767 | 2,893,993 | 3,008,118 | 2,917,565 |
| 3 | Silk (Raw and Manufactured) | 1,126,453 | 831,428 | 1,271,782 | 1,313,506 |
| 4 | Railway Plant and Rolling Stock | 931,228 | 1,013,812 | 1,227,159 | 1,249,238 |
| 5 | Sugar | 618,833 | 349,806 | 657,043 | 1,137,030 |
| 6 | Liquors | 1,194,828 | 1,286,521 | 1,431,367 | 1,113,119 |
| 7 | Woollen Manufactures | 856,225 | 823,119 | 849,529 | 846,254 |
| 8 | Provisions | 560,436 | 539,059 | 716,939 | 814,654 |
| 9 | Machinery and mill work | 1,243,685 | 803,705 | 724,078 | 781,963 |
| 10 | Coal (excluding coke and patent fuel) — Quantity Tons | 262,999 | 347,716 | 469,270 | 377,980 |
| | Coal — Value £. | 428,858 | 643,794 | 764,619 | 709,009 |
| | Coal — Average value per ton Rs. | 16 4 10 | 18 8 2 | 16 4 8 | 18 12 1 |
| 11 | Salt — Quantity Tons | 302,897 | 255,504 | 217,202 | 223,565 |
| | Salt — Value £. | 505,238 | 363,684 | 324,628 | 477,384 |
| | Salt — Average value per ton Rs. | 16 10 10 | 14 3 9 | 14 15 1 | 21 5 7 |
| 12 | Apparel | 548,970 | 460,767 | 491,306 | 464,159 |
| 13 | Spices | 315,656 | 367,877 | 389,649 | 430,862 |

TABLE IV.—WHOLESALE PRICES of TYPICAL COMMODITIES in GOLD and SILVER in *London* and *Calcutta* in December of each Year.

Prices of March 1873 = 100.

| | Measured in Gold. 1873. | 1874. | 1875. | 1876. | 1877. | 1878. | Measured in Silver.* 1873. | 1874. | 1875. | 1876. | 1877. | 1878. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| In London—(Prices quoted from the London "Economist"): | | | | | | | | | | | | |
| Scotch pig iron (warrants) | 91 | 68 | 54 | 49 | 43 | 36 | 95 | 71 | 58 | 51 | 48 | 44 |
| Coals, Hetton, Wallsend (London) | 94 | 90 | 75 | 57 | 55 | 60 | 97 | 94 | 79 | 59 | 61 | 72 |
| Copper, Chili bars | 93 | 93 | 92 | 85 | 74 | 64 | 96 | 97 | 98 | 90 | 82 | 77 |
| Straits tin | 79 | 65 | 56 | 52 | 45 | 42 | 82 | 67 | 60 | 54 | 50 | 50 |
| Wheat | 112 | 81 | 83 | 91 | 94 | 72 | 115 | 84 | 88 | 96 | 104 | 87 |
| Flour, town-made | 111 | 82 | 90 | 82 | 98 | 69 | 114 | 85 | 96 | 86 | 109 | 83 |
| Beef, inferior | 125 | 110 | 128 | 98 | 85 | 90 | 129 | 115 | 136 | 102 | 94 | 108 |
| Cotton, No. 40, mule twist | 95 | 83 | 86 | 80 | 71 | 61 | 97 | 88 | 91 | 84 | 78 | 73 |
| Wool, Southdown hogs | 96 | 89 | 85 | 80 | 76 | 65 | 99 | 93 | 91 | 85 | 84 | 78 |
| Sugar, foreign Muscovada | 92 | 87 | 77 | 113 | 74 | 80 | 95 | 91 | 82 | 119 | 82 | 96 |
| Coffee | 124 | 97 | 105 | 101 | 98 | 73 | 128 | 101 | 111 | 106 | 109 | 88 |
| Pepper | 106 | 95 | 78 | 69 | 63 | N. | 109 | 100 | 83 | 73 | 70 | N. |
| Saltpetre | 86 | 80 | 83 | 87 | 98 | 89 | 86 | 82 | 88 | 92 | 109 | 108 |
| Gold | — | — | — | — | — | — | 103 | 104 | 106 | 105 | 111 | 120 |
| Silver | 97 | 96 | 94 | 95 | 90 | 83 | — | — | — | — | — | — |
| In Calcutta—(Prices quoted from the "Calcutta Price Current"): | | | | | | | | | | | | |
| Grey Shirtings (8¼ lbs.) | | | | | | | 93 | 84 | 84 | 78 | 73 | 74 |
| Mule Twist, white, good, No. 40 | | | | | | | 96 | 91 | 87 | 87 | 75 | 75 |
| „ „ Turkey red, No. 40 (12 lbs.) | | | | | | | 115 | 104 | 94 | 85 | 85 | 78 |
| „ „ orange, No. 40—60 | | | | | | | 107 | 93 | 87 | 90 | 83 | 73 |
| Copper, Sheathing | | | | | | | 102 | 100 | 102 | 93 | 83 | 80 |
| Iron, flat, bolt, bar and square | | | | | | | 115 | 89 | 78 | 68 | 60 | 56 |
| Spelter, hard | | | | | | | 114 | 118 | 148 | 143 | 130 | 107 |
| Hides, buffalo, slaughtered | | | | | | | 92 | 88 | 75 | 104 | 75 | 69 |
| Indigo, good | | | | | | | 110 | nil. | 90 | 110 | 86 | 100 |
| Jute, picked | | | | | | | 144 | 137 | 125 | 150 | 147 | 153 |
| Lacdye, fine | | | | | | | 87 | 60 | 55 | 69 | 58 | 54 |
| Shell Lac, fine orange | | | | | | | 129 | 183 | 119 | 68 | 49 | 56 |
| Linseed, fine bold clean | | | | | | | 111 | 110 | 92 | 102 | 106 | N. |
| Rice, Balham | | | | | | | 165 | 153 | 135 | 159 | 168 | 259 |
| Silk, raw, Cossimbazar | | | | | | | 80 | 58 | 40 | 98 | 80 | 69 |
| Sugar, Benares | | | | | | | 94 | 87 | 87 | 88 | nil. | — |
| Tea, good Souchong | | | | | | | 114 | 123 | 104 | 123 | 100 | 77 |
| Wheat, Doodiah | | | | | | | 115 | 96 | 78 | 96 | 104 | 109 |
| Gold | | | | | | | 102 | 100 | 102 | 103 | 105 | 109 |

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

APPENDIX (B.)—COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE V.—STATEMENT showing the true Financial Results to the REVENUES of *India* of the GUARANTEE of INTEREST upon the CAPITAL of the GUARANTEED RAILWAY COMPANIES.

| | 1873-74. | 1874-75. | 1875-76. | 1876-77. | 1877-78. | 1878-79. | | 1879-80. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Original Estimates. | Regular Estimates. | Estimates. |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| Gross earnings | 8,315,226 | 8,924,009 | 8,959,235 | 10,874,775 | 13,294,397 | 11,200,000 | 11,380,000 | 11,175,000 |
| Working expenses | 4,691,180 | 4,736,034 | 4,678,551 | 5,760,642 | 6,632,743 | 5,827,500 | 6,100,000 | 5,895,000 |
| Per-centage of working expenses on earnings. | 56·41 | 53·07 | 52·22 | 52·97 | 49·89 | 52·3 | 53·60 | 52·75 |
| Net traffic earnings | 3,624,046 | 4,187,975 | 4,280,684 | 5,114,133 | 6,661,654 | 5,372,500 | 5,280,000 | 5,280,000 |
| Net gain by the remittance to England of Capital Receipts and Disbursements in India at the contract rates of exchange instead of at the average yearly rate obtained for the Secretary of State's Bills | 39,249 | 67,906 | 17,426 | — | — | — | — | — |
| TOTAL REVENUE £. | 3,663,295 | 4,255,881 | 4,298,110 | 5,114,133 | 6,661,654 | 5,372,500 | 5,280,000 | 5,280,000 |
| Gross Guaranteed Interest: | | | | | | | | |
| Paid in India | 39,191 | 36,799 | 33,414 | 23,736 | 21,354 | 19,600 | 17,400 | 16,400 |
| Paid in London* | 4,581,548 | 4,609,772 | 4,606,903 | 4,636,768 | 4,635,491 | 4,699,000 | 4,689,000 | 4,745,000 |
| TOTAL GUARANTEED INTEREST (sterling Payments converted at the Average Exchange of the Year) | 4,959,704 | 5,015,537 | 5,141,518 | 5,454,814 | 5,374,115 | 5,546,500 | 5,711,000 | 6,011,300 |
| Surplus paid to railway companies | 91,501 | 427,561 | 227,251 | 296,028 | 799,609 | 642,000 | 936,200 | 768,500 |
| Land and supervision | 152,438 | 55,394 | 83,313 | 51,633 | 66,420 | 81,000 | 71,800 | 75,700 |
| Interest on revenue balances | 26,934 | 35,643 | 34,970 | 34,936 | 11,687 | 2,000 | 1,500 | 1,600 |
| Net loss on Receipts and Disbursements of Capital in India calculated in the same way as the Gain | - - | - - | - - | 29,161 | 5,967 | 7,450 | 49,900 | 14,500 |
| TOTAL EXPENDITURE £. | 5,230,577 | 5,534,135 | 5,487,052 | 5,866,572 | 6,267,798 | 6,278,950 | 6,770,400 | 6,871,600 |
| NET EXPENDITURE from the Public Treasury. | 1,567,282 | 1,278,254 | 1,188,942 | 752,439 | - - | 906,450 | 1,490,400 | 1,591,600 |
| NET REVENUE £. | - - | - - | - - | - - | 393,856 | — | — | — |

* With the exception of the figures in this line, which are true sterling figures, all the amounts in this table are in rupees converted into the conventional sterling of the accounts by the removal of one digit to the right.

APPENDIX (B.)—COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE VI.—STATEMENT showing the true Financial Result to the REVENUES of *India* of the GUARANTEE of INTEREST on the CAPITAL of the MADRAS IRRIGATION and CANAL COMPANY.

| | 1873-74. | 1874-75. | 1875-76. | 1876-77. | 1877-78. | 1877-78. Original Estimates. | 1877-78. Regular Estimates. | 1878-79. Original Estimates. | 1878-79. Regular Estimates. | 1879-80. Estimates. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Gross earnings - - - | 5,053 | 7,178 | 7,141 | 10,323 | 11,529 | 12,500 | 27,000 | 10,000 | 24,400 | 14,000 |
| Working expenses - - | 16,655 | 12,705 | 24,906 | 13,552 | 20,279 | 11,800 | 38,500 | 17,000 | 8,000 | 12,500 |
| Per-centage of working expenses on earnings. | 329·60 | 176·99 | 348·77 | 131·27 | 175·89 | 94·4 | 142·59 | 170·00 | 32·79 | 89·28 |
| Gain by exchange on capital account. | – | – | – | – | – | – | – | 2,000 | – | – |
| Deficit - - - | 11,602 | 5,527 | 17,765 | 3,229 | 8,750 | – | 11,500 | 5,000 | – | – |
| Net earnings - - | – | – | – | – | – | 700 | – | – | 16,400 | 1,500 |
| Guaranteed interest paid in London.* | 49,983 | 49,983 | 49,983 | 49,983 | 49,983 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Guaranteed interest in rupees converted at average exchange of the year. | 53,687 | 53,977 | 55,413 | 58,528 | 57,717 | 57,717 | 57,717 | 60,500 | 60,700 | 63,200 |
| Land and supervision - - | – | – | – | – | 352 | – | – | – | – | – |
| Loss by exchange on capital account. | – | 67 | – | – | 92 | – | – | – | – | – |
| NET COST to the Public Treasury - - - £. | 65,289 | 59,571 | 73,178 | 61,757 | 66,911 | 57,017 | 69,217 | 67,500 | 44,300 | 61,700 |

* With the exception of the figures in this line, which are true sterling figures, all the amounts in this table are in rupees converted into the conventional sterling of the accounts by the removal of one digit to the right.

APPENDIX (B.)—COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE VII.—ACTUAL CAPITAL EXPENDITURE on PRODUCTIVE PUBLIC WORKS (RAILWAYS) in 1877-78, and ESTIMATED EXPENDITURE on such RAILWAYS in 1878-79, 1879-80, and to the End of 1879-80.

| | 1877-78, Accounts. | 1878-79, Estimates. | 1879-80, Estimates. | To End of 1879-80. | Sanctioned Estimates. | Balance remaining to be Spent. |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| Punjab Northern | 301,852 | 298,000 | 407,000 | 3,404,000 | 3,664,378 | 260,378 |
| Indus Valley | 1,282,691 | 883,000 | 273,000 | 6,126,000 | 7,180,000 | 1,054,000 |
| Northern Bengal (*a*) | 433,736 | 361,000 | 65,000 | 1,987,000 | 1,906,811 | — |
| Tirhoot | 89,568 | 23,000 | 25,000 | 488,000 | 600,149 | 112,149 |
| Rajputana (*b*) | 150,302 | 212,000 | 90,000 | 3,058,000 | 3,053,692 | — |
| Western Rajputana | 180,430 | 646,000 | 386,000 | 1,209,000 | 1,830,000 | 621,000 |
| Nimach | 208,405 | 239,000 | 300,000 | 1,482,000 | 2,750,000 | 1,268,000 |
| Sindia | 174,048 | 244,000 | 141,000 | 689,000 | 874,529 | 185,529 |
| Wardha Valley | 19,380 | 24,000 | 15,000 | 516,000 | 540,912 | 24,912 |
| Nagpur and Chattisghar | 3,434 | 120,000 | 200,000 | 331,000 | 746,800 | 415,800 |
| Rangoon and Irrawaddy | 245,178 | 132,000 | 35,000 | 1,250,000 | 1,261,292 | 11,292 |
| Dhond and Manmad | 543,525 | 370,000 | 166,000 | 1,083,000 | 1,350,000 | 267,000 |
| Patna and Gya | 1,878 | 257,000 | 35,000 | 293,000 | 307,467 | 14,467 |
| Holkar | 71,920 | — 52,000 | 34,000 | 1,262,000 | 1,410,440 | 148,440 |
| Cawnpore and Farakhabad | - - | 95,000 | 150,000 | 245,000 | 322,302 | 77,302 |
| Nalhati | - - | 8,000 | - - | 35,000 | 30,000 | — |
| Fluctuations in Store Balances | + 278,621 | — 408,000 | + 60,000 | 301,000 | — | — |
| Reserve | - - | - | 43,000 | 43,000 | — | — |
| TOTAL £. | 3,984,968 | 3,452,000 | 2,425,000 | 23,802,000 | 27,828,772 | 4,460,269 |

(*a*) The outlay in excess of sanction will only take place if a Supplemental Estimate is sanctioned.
(*b*) Additional Estimates will be submitted for the purchase of extra Rolling Stock required.

APPENDIX (B.)—COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE VIII.—ACTUAL CAPITAL EXPENDITURE on PRODUCTIVE PUBLIC WORKS of IRRIGATION, &c., in 1877-78, and ESTIMATED EXPENDITURE on such WORKS in 1878-79, 1879-80, and to the End of 1879-80, &c.

| | 1877-78, Accounts. | 1878-79, Estimates. | 1879-80, Estimates. | To End of 1879-80. | Estimated Cost. | Balance of Sanctioned Outlay remaining to be Spent. |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| Orissa | 46,614 | 66,000 | 95,000 | 1,936,000 | 1,931,000 | — |
| Midnapore | 21,689 | 24,000 | 13,000 | 742,000 | 768,000 | 26,000 |
| Soane | 169,132 | 185,000 | 127,000 | 2,218,000 | 2,736,000 | 518,000 |
| Ganges | 82,981 | 76,000 | 77,000 | (*a*) 722,000 | 859,000 | 137,000 |
| Agra | 14,863 | 9,000 | 8,000 | 785,000 | 786,000 | 1,000 |
| Lower Ganges | 175,198 | 145,000 | 170,000 | 1,561,000 | 2,494,000 | 933,000 |
| Western Jumna | 86,387 | 96,000 | 98,000 | (*b*) 464,000 | 722,000 | 258,000 |
| Bari Doab | 14,324 | 14,000 | 12,000 | (*c*) 377,000 | 509,000 | 132,000 |
| Sirhind | 114,727 | 125,000 | 132,000 | (*d*)1,232,000 | (*e*)1,795,000 | 563,000 |
| Swat River | 18,617 | 40,000 | 46,000 | 116,000 | 167,000 | 51,000 |
| Godavery Works | 25,085 | 30,000 | 29,000 | (*f*) 323,000 | 364,00 | 41,000 |
| Kistna | 5,425 | 26,000 | 39,000 | 174,000 | (*g*) 671,000 | 497,000 |
| Strivignuntum | 1,291 | 2,000 | 1,000 | 120,000 | (*h*) 120,000 | — |
| Bigari | 6,301 | 12,000 | 12,000 | 133,000 | 159,000 | 26,000 |
| Hathmati | 1,793 | 1,000 | 1,000 | 50,000 | 50,000 | — |
| Lower Panjhra | 46 | 1,000 | 1,000 | 35,000 | 35,000 | — |
| Palkhed | 63 | 1,000 | 1,000 | 21,000 | 21,000 | — |
| Lakh | 23 | 1,000 | 1,000 | 35,000 | 36,000 | 1,000 |
| Mutha | 19,494 | 23,000 | 13,000 | 556,000 | 544,000 | — |
| Ekruk | 1,292 | 2,000 | 1,000 | 119,000 | (*i*) 118,000 | — |
| Nira | - - | 19,000 | - - | (*j*) 54,000 | 398,000 | 344,000 |
| Madras Harbour Works | - - | 244,000 | 85,000 | 329,000 | 628,000 | 299,000 |
| Special Reserve, Bombay | - - | - - | 43,000 | 43,000 | — | — |
| Outlay on Works erroneously classed as Productive. | 768 | - - | - - | 696,000 | 210,000 | — |
| Deduct Ordinary outlay on Productive Public Works. | - - | —5,000 | —10,000 | —222,000 | — | — |
| Reserve | - - | 10,000 | 80,000 | 90,000 | — | — |
| TOTAL £. | 806,113 | 1,147,000 | 1,075,000 | 12,709,000 | 16,131,000 | 3,827,000 |

(*a*) Exclusive of 2,366,000 *l.*, amount of outlay against sanctions that have expired.
(*b*) Exclusive of 302,000 *l.*, amount of outlay against sanctions that have expired.
(*c*) Exclusive of 1,132,000 *l.*, amount of outlay against sanctions that have expired, and 54,000 *l.* expenditure on the Madhopur Workshops.
(*d*) Exclusive of 814,000 *l.*, outlay from contributions by Native States.
(*e*) Exclusive of 1,062,000 *l.*, share of Estimate debitable to Native States.
(*f*) Exclusive of 523,000 *l.*, amount of outlay against sanctions that have expired.
(*g*) Represents amount of Estimate before the Government of India, plus amount of Estimate for Establishment and Tools and Plant also before the Government of India.
(*h*) Represents amount of current sanctions shown in Budget Estimate for 1879-80, plus 77,411 rupees, Estimate for Establishment and Tools and Plant now before the Government of India.
(*i*) Revised Estimate under preparation.
(*j*) The work was commenced as a Famine Relief Work from Extraordinary Funds, but stopped last September, pending sanction to it as a Productive Public Work, now under consideration in the Financial Department.

APPENDIX (B.)—COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE IX.—GROSS EARNINGS, WORKING EXPENSES and NET TRAFFIC EARNINGS of STATE RAILWAYS to End of 1877-78, with REGULAR ESTIMATES for 1878-79, and BUDGET ESTIMATES for 1879-80.

| RAILWAYS. | ACTUALS. | | | | | Regular Estimates, 1878-79. | Budget Estimates, 1879-80. |
|---|---|---|---|---|---|---|---|
| | 1873-74. | 1874-75. | 1875-76. | 1876-77. | 1877-78. | | |
| GROSS EARNINGS: | £. | £. | £. | £. | £. | £. | £. |
| Rajputana | 20,936 | 93,818 | 203,102 | 239,349 | 261,434 | 325,000 | 338,500 |
| Holkar and Nimach | 790 | 16,702 | 38,349 | 39,273 | 62,666 | 100,000 | 112,500 |
| Punjab Northern | - - | - - | 22,657 | 50,154 | 76,412 | 115,000 | 111,000 |
| Indus Valley | - - | - - | - - | - - | - - | 95,000 | 206,000 |
| Wardah Coal | - - | 2,112 | 2,936 | 3,686 | 10,639 | 13,000 | 53,000 |
| Rangoon and Irrawaddy Valley | - - | - - | - - | - - | 62,876 | 106,000 | 135,000 |
| Dhond and Manmad | - - | - - | - - | - - | - - | 23,000 | 47,400 |
| Sindia | - - | - - | - - | - - | 1,319 | 10,000 | 20,000 |
| Patna and Gya | - - | - - | - - | - - | - - | - - | 12,500 |
| Calcutta and South-Eastern | 9,833 | 9,861 | 10,486 | 9,775 | 12,616 | 13,000 | 11,700 |
| Nalhatti | 8,355 | 8,492 | 7,178 | 8,098 | 9,130 | 8,900 | 8,400 |
| Tirhoot | - - | - - | 4,805 | 21,358 | 34,324 | 44,000 | 45,500 |
| Northern Bengal | - - | - - | - - | - - | 17,111 | 107,500 | 123,000 |
| Hattras-Mathura | - - | - - | - - | 8,977 | 9,364 | 10,000 | 10,300 |
| £. | 39,914 | 130,985 | 289,513 | 380,670 | 557,891 | 970,400 | 1,234,800 |
| WORKING EXPENSES: | | | | | | | |
| Rajputana | 20,795 | 57,836 | 119,639 | 159,081 | 184,830 | 200,000 | 218,500 |
| Holkar and Nimach | 490 | 11,078 | 35,715 | 39,047 | 39,319 | 70,000 | 80,000 |
| Punjab Northern | - - | - - | 13,738 | 45,958 | 70,499 | 108,000 | 90,000 |
| Indus Valley | - - | - - | - - | - - | - - | 110,000 | 173,000 |
| Wardah Coal | - - | 2,403 | 3,149 | 3,658 | 7,044 | 12,000 | 33,000 |
| Rangoon and Irrawaddy Valley | - - | - - | - - | - - | 59,994 | 95,000 | 90,000 |
| Dhond and Manmad | - - | - - | - - | - - | - - | 28,000 | 47,400 |
| Sindia | - - | - - | - - | - - | 2,137 | 11,500 | 18,000 |
| Patna and Gya | - - | - - | - - | - - | - - | - - | 10,000 |
| Calcutta and South-Eastern | 20,030 | 7,320 | 9,303 | 12,821 | 8,226 | 11,000 | 10,900 |
| Nalhatti | 5,073 | 7,367 | 7,936 | 8,315 | 8,732 | 7,700 | 8,300 |
| Tirhoot | - - | - - | 4,006 | 14,190 | 23,571 | 35,000 | 26,500 |
| Northern Bengal | - - | - - | - - | - - | 16,402 | 90,000 | 95,000 |
| Hattras-Mathura | - - | - - | - - | 4,919 | 5,252 | 5,000 | 5,500 |
| £. | 46,388 | 86,004 | 193,486 | 287,989 | 426,006 | 783,200 | 906,100 |
| NET TRAFFIC EARNINGS: | | | | | | | |
| Rajputana | 141 | 35,983 | 83,463 | 80,267 | 76,604 | 125,000 | 120,000 |
| Holkar and Nimach | 300 | 5,624 | 2,634 | 226 | 23,347 | 30,000 | 32,500 |
| Punjab Northern | - - | - - | 8,920 | 4,195 | 5,913 | 7,000 | 21,000 |
| Indus Valley | - - | - - | - - | - - | - - | *15,000* | 33,000 |
| Wardah Coal | - - | *291* | *213* | 28 | 3,595 | 1,000 | 20,000 |
| Rangoon and Irrawaddy Valley | - - | - - | - - | - - | 2,882 | 11,000 | 45,000 |
| Dhond and Manmad | - - | - - | - - | - - | - - | *5,000* | — |
| Sindia | - - | - - | - - | - - | *818* | *1,500* | 2,000 |
| Patna and Gya | - - | - - | - - | - - | - - | - - | 2,500 |
| Calcutta and South Eastern | *10,197* | 2,541 | 1,183 | *3,046* | 4,390 | 2,000 | 800 |
| Nalhatti | 3,282 | 1,125 | *758* | *217* | 398 | 1,200 | 100 |
| Tirhoot | - - | - - | 799 | 7,168 | 10,752 | 9,000 | 19,000 |
| Northern Bengal | - - | - - | - - | - - | 710 | 17,500 | 28,000 |
| Hattras-Mathura | - - | - - | - - | 4,058 | 4,112 | 5,000 | 4,800 |
| £. | *6,474* | 44,982 | 96,028 | 92,679 | 131,883 | 187,200 | 328,700 |

# EAST INDIA (HOME ACCOUNTS).

## HOME ACCOUNTS

OF THE

# GOVERNMENT OF INDIA.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

*Ordered, by* The House of Commons, *to be Printed,* 14 *May* 1879.

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India Office,
13 May 1879.

EDWARD STANHOPE,
Under Secretary of State.

## No. 1. - - - - - - - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

| RECEIPTS. | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| Balance on the 1st April 1877 - - - - | | | 2,713,967 - 10 |
| REVENUE, ORDINARY: | | | |
| FOREST: | £. s. d. | £. s. d. | |
| Amount received from the Admiralty for teak timber forwarded from India - - - - - - - | 12,857 13 7 | | |
| Receipts from Students for the Indian Forestry Department, on account of their expenses at the Forest School at Nancy - - - - - - - - - | 576 - - | 13,433 13 7 | |
| MINT: | | | |
| Proceeds of Sales of Indian Coins sent to this Country for Assay - - | | 36 15 2 | |
| TELEGRAPH: | | | |
| Indo-European Telegraph - - - - - - - - - - | | 6,148 19 5 | |
| INTEREST: | £. s. d. | | |
| Interest realised from investment of Cash Balance - | 21,474 14 5 | | |
| Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England - - - - - | 1,368 1 6 | | |
| Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to the 27th Section of Act 36 Vict. c. 17 - - - - - - - - | 32 12 8 | | |
| Interest accrued on premium received by the Oude and Rohilkund Railway Company on the issue of Capital in the year 1870, not paid to the Secretary of State at the time - - - - - - - - - - | 741 10 6 | | |
| | | 23,616 19 1 | |
| RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: | | | |
| Subscriptions to Widows' Funds of the Home Establishment, Fees, &c. - - - - - - - - | 13,322 14 4 | | |
| Recovery from Her Majesty's Paymaster General of portion chargeable to the British Exchequer of a Superannuation Allowance paid from Indian Revenues - | 185 18 7 | | |
| Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund: | £. s. d. | | |
| Bengal Civil Service Annuity Fund | 1,860 6 3 | | |
| Bengal Military Orphan Society - | 20,068 8 1 | | |
| Bengal Military Fund - - - | 31,169 11 5 | | |
| Madras - ditto - - - | 20,045 5 11 | | |
| Bombay - ditto - - - | 12,579 7 1 | | |
| Indian Navy Fund - - - | 1,871 7 1 | | |
| Bengal Medical Retiring Fund - | 141 5 11 | | |
| Madras Medical Fund - - - | 382 7 9 | | |
| Bombay Medical Retiring Fund - | 484 6 7 | | |
| | 88,602 6 1 | | |
| | | 102,110 19 - | |
| MISCELLANEOUS: | | | |
| Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - - - | 12,104 13 3 | | |
| Recoveries on account of detention of Lighters, &c. - | 142 19 1 | | |
| Subscriptions from Chambers of Commerce, &c., for copies of Work on the Textile Manufactures of India | 650 - - | | |
| Carried forward - - - £. | 12,897 12 4 | 145,347 6 3 | 2,713,967 - 10 |

No. 1.

of the GOVERNMENT of *India*, from 1st April 1877 to 31st March 1878.

## DISBURSEMENTS.

### EXPENDITURE, ORDINARY:

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| **CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:** | | | |
| LAND REVENUE: | | | |
| Law Charges in connection with Appeals from India, a portion of which is recoverable in India | 576 – 5 | | |
| Stores for India: For use in the Revenue Survey, &c. | 2,790 19 4 | | |
| | | 3,366 19 9 | |
| FOREST: | | | |
| Allowances to successful Candidates for the Indian Forestry Department; Advances of Pay and Passage to India on appointment; Fees to Professors for Instruction; Expenses of Officers of the Department visiting Forests, &c. | 2,737 10 5 | | |
| Freight from India of Teak Timber, forwarded to this country for sale to the Admiralty | 4,595 18 1 | | |
| | 7,333 8 6 | | |
| Stores for India: Forest seeds | 4 19 10 | | |
| | | 7,338 8 4 | |
| EXCISE ON SPIRITS AND DRUGS—Stores for India: Hydrometers | | 4,701 19 8 | |
| SALT—Stores for India: Weighing Machines; and Woollens for clothing of Natives employed in the Salt Department | | 809 13 7 | |
| OPIUM—Stores for India: Fire Engine, Saw Blades, &c., for the Patna Opium Agency | | 1,761 13 4 | |
| STAMPS—Stores for India | | 28,460 9 – | |
| | £. s. d. | | |
| MINT: | | | |
| Cost of Assay of Indian Coins | 24 15 – | | |
| Stores for India | 26,209 3 11 | | |
| | | 26,233 18 11 | |
| POST OFFICE: | | | |
| Payments under the Postal arrangement with the Lords of Her Majesty's Treasury | 75,125 – – | | |
| Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad | 3,600 – – | | |
| | 78,725 – – | | |
| Stores for India | 17,861 3 3 | | |
| | | 96,586 3 3 | |
| TELEGRAPH: | | | |
| Indo-European Telegraph | 25,273 19 – | | |
| Red Sea and India Telegraph: Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39) | 18,027 – – | | |
| Indian Telegraph Department: Absentee Allowances | 4,819 19 3 | | |
| Ditto: Fees for examination of Candidates for admission, as Telegraph Students, to the Royal Indian Engineering College; share of Expenses of International Telegraph Office at Berne, &c. | 140 18 7 | | |
| | 48,261 16 10 | | |
| Telegraph Lines in India—Stores for India | 36,507 18 8 | | |
| | | 84,769 15 6 | |
| ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS: | | | |
| His Highness Maharajah Dulleep Sing | | 21,067 2 – | |
| | | | 275,096 3 4 |
| **CHARGES ON THE REVENUE OF INDIA:** | | | |
| INTEREST ON DEBT: | | | |
| Interest on Loans contracted in England: | £. s. d. | | |
| East India Bonds | 219,868 – – | | |
| India Debentures | 344,000 – – | | |
| India 5 per Cent. Stock | 860,560 19 10 | | |
| India 4 per Cent. Stock | 1,023,178 4 8 | | |
| | 2,447,607 4 6 | | |
| Dividends on the Indian Transfer Loan | 44,674 10 6 | | |
| | | 2,492,281 15 – | |
| INTEREST ON OTHER OBLIGATIONS: Interest on Deposits in Regimental Savings Banks of Men returned from India | | 715 10 10 | |
| Carried forward £. | | 2,492,997 5 10 | 275,096 3 4 |

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury.

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | 12,897 12 4 | 145,347 6 3 | 2,713,967 - 10 |
| RECEIPTS—*continued.* | | | |
| REVENUE, ORDINARY—*continued.* | | | |
| MISCELLANEOUS—*continued.* | | | |
| Sale proceeds of Books, Maps, and unserviceable Stores, and receipts on sundry accounts - - - - - | 1,528 3 6 | | |
| Proceeds of sales of Chinchona Bark - - - - | 50,434 12 – | | |
| Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - | 448 6 3 | | |
| Receipts in respect of the India Museum, for Admissions, Sale of Guide-books, &c. - - - - - - | 294 19 8 | | |
| From the Commissioners of Income Tax: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - - - | 732 12 – | | |
| Recovery of taxed costs in two suits instituted against the Secretary of State - - - - - - - | 350 7 2 | | |
| Royal India Lunatic Asylum, Ealing: £. s. d. | | | |
| Pay, Pensions, &c. of Inmates appropriated to their maintenance - - 1,892 16 9 | | | |
| Sale of Farm Produce, &c. - - 129 16 8 | | | |
| | 2,022 13 5 | | |
| | | 68,709 6 4 | |
| ARMY: | | | |
| Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment - - - - - - - | 10,807 5 8 | | |
| Proceeds of Sales of unserviceable Military Stores, &c. - | 2,995 . 8 – | | |
| Value of surplus Indian War Medals sent to the Mint to be melted - - - - - - - - - - | 6,687 10 – | | |
| Discharge Purchase money - - - - - - | 88 – – | | |
| Indian Troop Service: Receipts from the Admiralty, Retrenchments on account of Messing, &c. - - | 37,256 17 10 | | |
| Passage of Officers and Troops: Recoveries on account of Passage, Messing, &c. - - - - - - | 307 5 11 | | |
| Refund of overpayments in previous years in respect of Stores for India, Military Pay, &c. - - - | 567 9 11 | | |
| Indian Service Family Pension Fund - - - | 1,255 9 6 | | |
| | | 59,965 6 10 | |
| PUBLIC WORKS: | | | |
| Royal Indian Engineering College: | | | |
| Fees from Students - - - - - - - | 16,160 17 7 | | |
| Sale of Provisions, Farm Produce, &c. - - | 924 5 1 | | |
| | | 17,085 2 8 | |
| Carried forward - - - £. | | 291,107 2 1 | 2,713,967 - 10 |

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

| | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Brought forward - - - | | | | | | | 2,492,997 | 5 | 10 | 275,096 | 3 | 4 |
| DISBURSEMENTS—*continued.* | | | | | | | | | | | | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | | | | | | | | | | | |
| ADMINISTRATION: | | | | | | | | | | | | |
| *England:* | | | | | | | | | | | | |
| Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Assistant to Director of Transports at the Admiralty, and two Members of the London Medical Board - - - | 134,207 | 18 | 3 | | | | | | | | | |
| Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - - | 4,707 | 12 | 4 | | | | | | | | | |
| Store Department: Wages of Labourers, Cartage, Fees to Surveyors, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - | 24,321 | – | 11 | | | | | | | | | |
| Expenses attending the Extension of the India Store Depôt - - - - | 527 | 2 | 8 | | | | | | | | | |
| Law Charges - - - - - | 872 | 10 | 8 | | | | | | | | | |
| Bank of England and Bank of Ireland for Management of Debt- - | 20,983 | 14 | 2 | | | | | | | | | |
| Postage of Despatches to and from India | 4,984 | 9 | 5 | | | | | | | | | |
| Cost of fitting up for Office purposes the rooms formerly occupied by the India Museum - - - - - - | 1,212 | 2 | 1 | | | | | | | | | |
| Office Contingencies: Rates, Taxes, Coals, Gas, Candles, Furniture and Repairs, Stamps, Advertisements, Postage, Telegrams, and various petty Charges - - - - - | 17,482 | 16 | 7 | | | | | | | | | |
| | | | | 209,299 | 7 | 1 | | | | | | |
| *India:* | | | | | | | | | | | | |
| Expenses attending the deputation of Lieutenant General R. Strachey, C.S.I, to India - - - - - | 1,753 | 6 | 8 | | | | | | | | | |
| Moiety of cost of a Portrait of the late Earl of Auckland for Government House, Calcutta, and cost of restoration of the Portraits of Sir J. Malcolm and Mr. Mountstuart Elphinstone, sent home for that purpose, for Government House, Bombay, &c. - | 244 | 19 | 2 | | | | | | | | | |
| Books and Newspapers supplied to India, not invoiced as Stores - - | 1,998 | 15 | 9 | | | | | | | | | |
| | | | | 3,997 | 1 | 7 | | | | | | |
| | | | | 213,296 | 8 | 8 | | | | | | |
| Stores for India - - - - - - - - - - | | | | 2,396 | 14 | – | | | | | | |
| | | | | | | | 215,693 | 2 | 8 | | | |
| MINOR DEPARTMENTS: | | | | | | | | | | | | |
| India Museum: Salaries and Allowances of the Staff, Pay of Police, and Contingent Expenses - - - | | | | 9,552 | 2 | 3 | | | | | | |
| Expenses in connection with the Indian Department at the Paris Exhibition of 1878 - - - - - | | | | 1,104 | 10 | – | | | | | | |
| Expenses in connection with the Indian Department at the Philadelphia Exhibition of 1876 - - - - | | | | 1,547 | 14 | 4 | | | | | | |
| Expenses of Survey and other Maps and Charts relating to India - - - - - - - - - | | | | 280 | 8 | 8 | | | | | | |
| Special Pay and Contingent Expenses of Officers employed in compiling the "Gazetteer of India," &c. - | | | | 4,213 | 7 | 6 | | | | | | |
| Carried forward - - - £. | | | | 16,698 | 2 | 9 | 2,708,690 | 8 | 6 | 275,096 | 3 | 4 |

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought forward - - - | 291,107 | 2 | 1 | 2,713,967 | – | 10 |
| Receipts—*continued.* | | | | | | |
| Carried forward - - - £. | 291,107 | 2 | 1 | 2,713,967 | – | 10 |

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | 16,698 2 9 | 2,708,690 8 6 | 275,096 3 4 |
| DISBURSEMENTS—*continued.* | | | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | | |
| MINOR DEPARTMENTS—*continued.* | | | |
| Freight from India of Iron and Coal, and cost of Experiments therewith - - - - - - - - - | 994 7 9 | | |
| Freight from India, &c., of Rhea stems and grasses for Experimental purposes - - - - - - - | 346 8 8 | | |
| Cost of Collecting and Charges on Hevea, Chinchona, and other Plants and Seeds for transmission to India - | 381 9 1 | | |
| Expenses attending the printing of the "Adi Granth" - | 306 2 – | | |
| Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - - | 2,506 – 4 | | |
| | 21,232 10 7 | | |
| Stores for India - - - - - - - - - - | 9,645 18 8 | | |
| | | 30,878 9 3 | |
| LAW AND JUSTICE: | | | |
| Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - - - - - - - | 150 – – | | |
| Maintenance in Tasmania of Convicts transported from India - - - - - - - - - - | 87 6 4 | | |
| | 237 6 4 | | |
| Stores for India: Books, &c. - - - - - - | 193 5 5 | | |
| | | 430 11 9 | |
| MARINE: | | | |
| Pensions and Retired Allowances - - - - - | 43,074 3 4 | | |
| Furlough and Absentee Allowances - - - - - | 1,081 9 9 | | |
| Commutation of Pensions of Officers of the late Indian Navy - - - - - - - - - - | 1,452 10 4 | | |
| Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - - | 69,680 7 4 | | |
| Pay and Passages of Naval Officers, Leadsmen Apprentices in the Bengal Pilot Service, &c. - - - - | 923 13 9 | | |
| | 116,212 4 6 | | |
| Stores for India, including payments on account of Steam and other Vessels - - - - - - - - | 35,486 14 3 | | |
| | | 151,698 18 9 | |
| EDUCATION: | | | |
| Passage Outfit, &c., of Educational Officers on appointment | - - - | 390 10 3 | |
| ECCLESIASTICAL: | | | |
| Passage and Outfit of Chaplains on appointment, &c. - | 1,350 6 – | | |
| Stores for India: Altar Cloths, &c. - - - - - | 77 19 11 | | |
| | | 1,428 5 11 | |
| STATIONERY AND PRINTING: | | | |
| Stationery, Printing, and Bookbinding - - - | 6,900 7 11 | | |
| Stores for India - - - - - - - - - | 182,436 4 4 | | |
| | | 189,336 12 3 | |
| POLITICAL AGENCIES AND OTHER FOREIGN SERVICES: | | | |
| Mission to the Court of Persia - - - - - | 12,000 – – | | |
| Her Majesty's Establishments in China - - - | 58,326 12 2 | | |
| Special Mission of Sir H. Bartle E. Frere, Bart., G.C.B., G.C.S.I., to Zanzibar - - - - - - | 4,100 6 10 | | |
| Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - - - - | 1,000 – – | | |
| Expenses attending the Visit of the Kashgar Envoy and Suite to this country, Pay and Contingent Expenses of Officers in Political Employ, &c. - - - - | 3,521 17 5 | | |
| | 78,948 16 5 | | |
| Stores for India: For Presents to Native Chiefs, &c. - | 235 2 3 | | |
| | | 79,183 18 8 | |
| SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: | | | |
| Pensions and Retired Allowances - - - - - | 211,105 2 6 | | |
| Compensation Pensions to Officers and Petty Officers of the Maritime Service of the East India Company - | 6,395 11 10 | | |
| Carried forward - - - £. | 217,500 14 4 | 3,162,037 15 4 | 275,096 3 4 |

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought forward - - - | 291,107 | 2 | 1 | 2,713,967 | - | 10 |
| Receipts—*continued.* | | | | | | |
| Carried forward - - - £. | 291,107 | 2 | 1 | 2,713,967 | - | 10 |

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | 217,500 14 4 | 3,162,037 15 4 | 275,096 3 4 |
| DISBURSEMENTS—*continued.* | | | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | | |
| SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES—*continued.* | | | |
| Poplar Fund Pensions - - - - - - - | 572 - 6 | | |
| Annuities of the Madras Civil Funds of 1800 and 1814 - | 1,043 16 8 | | |
| Annual Donation to the Bengal Civil Fund - - - | 2,500 - - | | |
| Gratuities - - - - - - - - - - - | 581 - - | | |
| Gratuities granted on retirement to Members of the Uncovenanted Service of India not entitled to Pensions - | 1,432 14 9 | | |
| Relief to distressed Natives of India - - - - | 122 2 11 | | |
| Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - - - - - - - - - | 355 - - | | |
| Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund: | | | |
| £. s. d. | | | |
| Bengal Civil Service Annuity Fund 223,578 14 2 | | | |
| Madras Civil Service - ditto - 96,760 7 5 | | | |
| Annuity Branch of the Bombay Civil Fund - - - - 58,777 16 2 | | | |
| Bengal Military Orphan Society - 55,758 10 6 | | | |
| Bengal Military Fund - - 171,304 11 8 | | | |
| Madras - ditto - - - 166,648 9 2 | | | |
| Bombay - ditto - - - 110,111 3 - | | | |
| Indian Navy Fund - - - 11,291 7 9 | | | |
| Bengal Medical Retiring Fund - 45,285 9 3 | | | |
| Madras Medical Fund - - 80,077 6 6 | | | |
| Bombay Medical Retiring Fund - 11,608 2 6 | | | |
| | 1,031,201 18 1 | | |
| | | 1,255,309 7 3 | |
| MISCELLANEOUS: | | | |
| Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - | 14,370 5 4 | | |
| Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff; Board and Clothing of the Lunatics; and other Expenses - - - - | 7,076 6 - | | |
| Maintenance, &c., of Lunatics, elsewhere than in the Royal India Lunatic Asylum - - - - - | 524 10 10 | | |
| Books relating to India - - - - - - | 1,075 17 6 | | |
| Subscription to the Royal Asiatic Society - - - | 210 - - | | |
| Cost, repairs, and freight to India of Insignia of the Order of the Star of India - - - - - - | 6,760 13 - | | |
| Miscellaneous Charges on Stores for India that cannot be distributed under the several Services to which the Stores are chargeable: Lighterage, Dock Dues, Packing, &c. - - - - - - - - | 5,053 12 4 | | |
| Proportion of Salvage Expenses of the "St. Malo," and General Average on Stores per "European," and other Ships - - - - - - - - - | 2,361 3 1 | | |
| Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - | 7,998 4 8 | | |
| Balance of cost and freight to India of a Tablet to be placed in St. Mary's Church, Fort St. George, in memory of the late Lord Hobart - - - - | 188 10 7 | | |
| Cost of a bust of the late Dr. Stoliczka for the Imperial Museum at Calcutta - - - - - - - | 198 18 5 | | |
| Composition in lieu of Stamp Duty on India Bonds and Debentures - - - - - - - - - | 362 10 - | | |
| Freight from India of obsolete stamping machines, for sale in this country - - - - - - - | 137 6 9 | | |
| Cost of preparing India Debentures, Stamps on Bills of Exchange drawn on India, &c. - - - - | 290 - 3 | | |
| | | 46,607 18 9 | |
| Carried forward - - - £. | | 4,463,955 1 4 | 275,096 3 4 |

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought forward - - - | 291,107 | 2 | 1 | 2,713,967 | – | 10 |
| **Receipts**—*continued.* | | | | | | |
| Carried forward - - - £. | 291,107 | 2 | 1 | 2,713,967 | – | 10 |

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought forward - - - | | | | 4,463,955 | 1 | 4 |
| | | | | | | 275,096 | 3 | 4 |
| DISBURSEMENTS—*continued.* | | | | | | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | | | | | |
| CIVIL FURLOUGH AND ABSENTEE ALLOWANCES: | | | | | | |
| Covenanted Civil Service - - - - - - - - - | | | | 91,309 | 5 | 6 | | | |
| Uncovenanted Service - - - - - - - - - | | | | 46,063 | 9 | 6 | | | |
| Military Officers in Civil employ - - - - - - - | | | | 97,749 | 6 | 3 | | | |
| | | | | | | | 235,122 | 1 | 3 |
| ARMY: | | | | | | | | | |
| *Effective:* | £. | s. | d. | | | | | | |
| Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in the year 1877–78, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry - - | 500,000 | – | – | | | | | | |
| Furlough Allowances of Officers of the Indian Service - - - - - - - | 203,443 | 1 | 8 | | | | | | |
| Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery - - | 121,998 | 17 | 9 | | | | | | |
| Advances to Regiments proceeding to India - | 8,860 | 8 | 4 | | | | | | |
| Pay and Allowances during Voyage, of Regiments returning from India - - - | 9,760 | 4 | 3 | | | | | | |
| Contribution towards the maintenance of the School of Music at Kneller Hall, for the year 1876–77 - - - - - - - | 472 | – | – | | | | | | |
| Indian Troop Service - - - - - - | 256,800 | 2 | 1 | | | | | | |
| Passage of Officers and Troops otherwise than in Troop Ships - - - - - - - | 4,610 | 2 | 1 | | | | | | |
| Purchase of Stallions - - - - - - | 22,860 | 4 | 2 | | | | | | |
| Cost of Medals - - - - - - - - | 216 | 18 | 4 | | | | | | |
| Expenses of Indian Cadets at Woolwich, and Outfit Allowance of Indian Cadets on completion of their Studies at Sandhurst - - | 1,767 | 10 | 6 | | | | | | |
| Cost of Education and Pay of Surgeons at Netley, and their Allowances on Appointment, &c. - | 12,854 | 3 | – | | | | | | |
| Expenses incurred by Officers acquiring Scientific Knowledge - - - - - - - - | 798 | 11 | – | | | | | | |
| Freight from India of unserviceable Military Stores, &c. - - - - - - - - | 680 | 18 | 11 | | | | | | |
| One-third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said - - - - - - | 76 | 15 | 5 | | | | | | |
| Pay and Expenses of Military Officers on special duty, and of Conductors of Ordnance studying at Woolwich; Pay and Travelling Expenses of Artisans for Gun Factory and Gunpowder Works in India, &c. - - | 1,275 | 6 | 4 | | | | | | |
| | 1,146,475 | 3 | 10 | | | | | | |
| Stores for India - - - - - - - - | 1,154,460 | 9 | 11 | | | | | | |
| | | | | 2,300,935 | 13 | 9 | | | |
| Carried forward - - - £. | | | | 2,300,935 | 13 | 9 | 4,699,077 | 2 | 7 | 275,096 | 3 | 4 |

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought forward - - - | 291,107 | 2 | 1 | 2,713,967 | - | 10 |
| Receipts—*continued.* | | | | | | |
| Carried forward - - - £. | 291,107 | 2 | 1 | 2,713,967 | - | 10 |

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | 2,300,935 13 9 | 4,699,077 2 7 | 275,096 3 4 |
| DISBURSEMENTS—*continued.* | | | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | | |
| ARMY—*continued.* | | | |
| *Non-Effective:* | £. s. d. | | |
| Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India: | | | |
| Balance on account of 1874-75 - - - £. 148,841 1 2 | | | |
| On account of the year 1876-77 - - - 100,000 – – | | | |
| On account of the year 1877-78 - - - 400,000 – – | | | |
| | 648,841 1 2 | | |
| Retired Pay of Officers of the Indian Service, including Colonels' Allowances - - - | 1,031,541 6 4 | | |
| The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance - | 83,982 – – | | |
| The Imperial Government, on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues, of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army - - - - - - | 100,000 – – | | |
| Lord Clive's Fund: Pensions - - - | 113,432 13 10 | | |
| Lord Clive's Fund: Payments to Representatives of Lord Clive - - - - - - | 1,484 – – | | |
| Indian Service Family Pension Fund - - | 1,033 – 1 | | |
| | 1,980,314 1 5 | | |
| PUBLIC WORKS, ORDINARY: | | 4,281,249 15 2 | |
| Royal Indian Engineering College: Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - - - - - - - - - - | 21,401 6 5 | | |
| Salaries and Travelling Allowances, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - - - - - - - - - - | 2,582 14 9 | | |
| Expenses attending the Examination of Candidates for the Civil Engineer Establishment, Passages to India on appointment, &c. | 2,176 3 1 | | |
| Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - - - - - | 32,858 11 6 | | |
| Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department - - - | 34,844 6 5 | | |
| Expenses of Officers of the Public Works Department, visiting Works, &c. - - - - - - - - - - | 86 3 5 | | |
| | 93,949 5 7 | | |
| Stores for India - - - - - - - - - - | 2,692 9 1 | | |
| | | 96,641 14 8 | |
| EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS AND BOMBAY: | | | |
| Advances of Pay and Passage to India of Officers specially required to return to duty before the expiration of their leave in consequence of the Famine - - - - - - - | 3,596 6 8 | | |
| Stores for India: Tools for use on Famine Relief Works - - | 7,088 18 10 | | |
| | | 10,685 5 6 | |
| | | | 9,087,653 17 11 |
| EXPENDITURE, ORDINARY, carried forward - - - £. | | | 9,362,750 1 3 |

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought forward - - - | 291,107 | 2 | 1 | 2,713,967 | – | 10 |
| RECEIPTS—*continued.* | | | | | | |
| REVENUE, ORDINARY - - - | | | | 291,107 | 2 | 1 |
| REVENUE FROM PRODUCTIVE PUBLIC WORKS: | | | | | | |
| IRRIGATION: | | | | | | |
| Rent of Houses acquired from the East India Irrigation and Canal Company - - - - | | | | 765 | 6 | 6 |
| *DEBT INCURRED:* | £. | s. | d. | | | |
| *India 4 per Cent. Stock sold* - - - - - - - - - - | 1,280,000 | – | – | | | |
| *India 4 per Cent. Debentures sold* - - - - - - - - - | 3,000,000 | – | – | | | |
| | | | | 4,280,000 | – | – |
| DEPOSITS: | | | | | | |
| Premium realised by the sale of 1,280,000 *l.* India 4 per Cent. Stock - - | 27,612 | 10 | – | | | |
| Premium realised by the sale of 3,000,000 *l.* India 4 per Cent. Debentures - | 31,528 | 19 | – | | | |
| | | | | 59,141 | 9 | – |
| REPAYMENT OF ADVANCES: | | | | | | |
| In repayment of Disbursements in England for Purchase of Malt Liquor, &c., on behalf of the Imperial Government - - - - - - - - - - - - - - - | | | | 2,166 | 12 | 3 |
| Carried forward - - - £. | | | | 7,347,147 | 10 | 8 |

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

| | £. s. d. |
|---|---|
| Brought forward - - - | 9,362,750 1 3 |

DISBURSEMENTS—*continued.*

CHARGES ON THE REVENUE OF INDIA—*continued.*

EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):

| | £. s. d. | £. s. d. | |
|---|---|---|---|
| GUARANTEED RAILWAYS—INTEREST: | | | |
| Bombay, Baroda, and Central India Railway Company | 393,507 19 3 | | |
| Eastern Bengal Railway Company - - - - | 146,961 10 11 | | |
| East Indian Railway Company - - - - - | 1,478,189 14 – | | |
| Great Indian Peninsula Railway Company - - | 1,109,203 19 4 | | |
| Madras Railway Company - - - - - | 510,568 11 3 | | |
| Oude and Rohilkund Railway Company - - - | 259,549 9 2 | | |
| Scinde, Punjab, and Delhi Railway Company - - | 551,788 7 6 | | |
| South Indian Railway Company - - - - | 185,721 6 3 | | |
| | | 4,635,490 17 8 | |
| GUARANTEED IRRIGATION WORKS—INTEREST: | | | |
| Madras Irrigation and Canal Company - - - - - - - - | | 49,983 6 – | |
| | | 4,685,474 3 8 | |
| IRRIGATION—WORKING AND MAINTENANCE: | | | |
| Ground Rent, Insurance, and Taxes, in respect of Houses acquired from the East India Irrigation and Canal Company - - - - - | | 125 14 – | |
| | | | 4,685,599 17 8 |
| | | | 14,048,349 18 11 |

PRODUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE:

| | Stores. | Other Charges. | | |
|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | |
| State Railways - - - - | 1,137,390 17 7 | 9,158 1 6 | 1,146,548 19 1 | |
| Irrigation Works - - - - | 273 15 10 | - - | 273 15 10 | |
| £. | 1,137,664 13 5 | 9,158 1 6 | | 1,146,822 14 11 |

ADVANCES REPAYABLE:

| | |
|---|---|
| For purchase of Malt Liquor, &c. on behalf of the Imperial Government - - - - | 2,927 2 9 |
| Carried forward - - - £. | 15,198,099 16 7 |

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| | | | | Brought forward - - - | 7,347,147 | 10 | 8 |
| RECEIPTS—*continued.* | | | | | | |
| GUARANTEED RAILWAY COMPANIES: | | | | | | |
| On account of Capital, under their respective Deeds of Contract : | | | | | | |
| Bombay, Baroda, and Central India Railway Company - | 371,250 | – | – | | | |
| East Indian Railway Company - - - - - - | 999,880 | 8 | 3 | | | |
| Great Indian Peninsula Railway Company - - - | 59,138 | – | – | | | |
| Madras Railway Company - - - - - - - | 209,018 | – | – | | | |
| Oude and Rohilkund Railway Company - - - | 204,939 | 18 | – | | | |
| South Indian Railway Company - - - - - | 422,650 | 8 | – | | | |
| | | | | 2,266,876 | 14 | 3 | |
| On account of Transfer Fees, Recoveries on account of Insurance, &c.: | | | | | | |
| Bombay, Baroda, and Central India Railway Company - | 237 | 14 | 8 | | | |
| Eastern Bengal Railway Company - - - - - | 57 | 7 | 6 | | | |
| East Indian Railway Company - - - - - | 571 | 5 | 10 | | | |
| Great Indian Peninsula Railway Company - - - | 7,712 | 18 | 3 | | | |
| Madras Railway Company - - - - - - - | 916 | 5 | 6 | | | |
| Oude and Rohilkund Railway Company - - - | 92 | 3 | 8 | | | |
| Scinde, Punjab, and Delhi Railway Company - - | 370 | 7 | 9 | | | |
| South Indian Railway Company - - - - - | 399 | 16 | 8 | | | |
| | | | | 10,357 | 19 | 10 | |
| | | | | | | | 2,277,234 | 14 | 1 |
| REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA: | | | | | | |
| Repayments by Her Majesty's Treasury and other Public Departments : | £. | s. | d. | | | |
| Of Advances in India on account of the Emigration of Coolies | 33,289 | 16 | 9 | | | |
| Of Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - - - - - - - - - | 4,216 | 13 | 11 | | | |
| Of Pensions paid in India to Out-pensioners of Chelsea Hospital - - - - - - - - - - - | 3,450 | 16 | – | | | |
| Of Supplies to Her Majesty's Ships on the East India Station - - - - - - - - - - | 36,385 | 16 | 7 | | | |
| Of one moiety of the Zanzibar Consulate Expenses and of the Muscat Subsidy, for the year 1877–78 - - - | 6,047 | 19 | 4 | | | |
| Of Expenses incurred in connection with the Straits Settlements, from 1st April 1867 to 31st March 1876 - | 5,368 | 6 | 2 | | | |
| Of sundry Advances made in India on behalf of the Imperial Government - - - - - - - - - | 17,975 | 14 | 1 | | | |
| | | | | 106,735 | 2 | 10 | |
| Miscellaneous Receipts - - - - - - - - - - - - - | | | | 3,070 | 7 | 5 | |
| Bills of Exchange on India - - - - - - - - - - - - | | | | 10,134,455 | – | – | |
| | | | | | | | 10,244,260 | 10 | 3 |
| | | | | | £. | | 19,868,642 | 15 | – |

India Office, 21 December 1878.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
12 May 1879.

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

| | | £. s. d. |
|---|---|---|
| | Brought forward - - - | 15,198,099 16 7 |
| DISBURSEMENTS—*continued.* | | |
| GUARANTEED RAILWAY COMPANIES: | | |
| On account of Stores, Establishment Charges, &c.; and for discharge of Debentures: | £. s. d. | |
| Bombay, Baroda, and Central India Railway Company - - - - - | 97,438 8 10 | |
| Eastern Bengal Railway Company - - - - - - - - - | 28,673 4 9 | |
| East Indian Railway Company - - - - - - - - - | 1,086,110 10 11 | |
| Great Indian Peninsula Railway Company - - - - - - - | 658,494 3 4 | |
| Madras Railway Company - - - - - - - - - - | 459,347 11 9 | |
| Oude and Rohilkund Railway Company - - - - - - - | 84,034 - 1 | |
| Scinde, Punjab, and Delhi Railway Company - - - - - - | 59,414 14 3 | |
| South Indian Railway Company - - - - - - - - | 116,678 - 5 | |
| | | 2,590,190 14 4 |
| REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA: | | |
| Advances on account of the Bengal, Madras, and Bombay Civil Funds - - | 160,000 - - | |
| Her Majesty's Postmaster General, on account of Postage collected in India - | 51,581 13 7 | |
| Ditto - - ditto - - on account of Sums received in India for Money Orders - - - - - - - - - | 51,869 3 9 | |
| Family Remittances, Remittances by Administrators General, &c. - - - | 554,676 11 8 | |
| Miscellaneous Payments to be brought to charge or recovered in India - - | 68,569 9 9 | |
| Copper supplied to the Calcutta Mint for Coinage purposes - - - - | 57,552 6 4 | |
| Stores chargeable to Provincial and Local Funds; to Foreign States; and against Income derived from Roorkee and other Workshops - - - - - - | 59,445 11 6 | |
| | | 1,003,694 16 7 |
| TOTAL DISBURSEMENTS - - - £. | | 18,791,985 7 6 |
| BALANCE on the 31st March 1878, including Sums in the hands of Sub-Accountants - - | | 1,076,657 7 6 |
| | £. | 19,868,642 15 - |

*Thos. W. Keith*, Accountant.

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subject to the observations contained in the annexed Report, it is correct.

*Walter Carew Cocks*, Auditor.

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REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS from 1st April 1877 to 31st March 1878, prepared and submitted to Parliament, and to the Secretary of State in Council, in pursuance of Section 52 of 21 & 22 Vict. c. 106.

1. IN my Report on the previous account it was stated that the whole of the disallowances on the accounts of 1875-76 had been adjusted, with the exception of a sum of 58 *l.* 10 *s.* 10 *d.* That sum has now been credited.

2. The surcharges which were reported due on the close of the account for the year 1876-77 have been paid, with the exception of 2 *l.* 5 *s.* (part of the sum of 4 *l.* 15 *s.*, under "Miscellaneous"), and 4 *l.* 5 *s.* (part of an amount of 16 *l.* 12 *s.* 6 *d.*, under the head of "Army").

3. Of the disallowances mentioned in my Report on the same year (1876-77), the several amounts have been recovered, with the exception of the sum of 3 *l.* 12 *s.* 2 *d.*, which has been passed under the sanction of the Secretary of State in Council.

4. In my previous Report, under the head of "Minor Departments," Paragraph No. 11, it was stated that a question had arisen as to the disposal of certain coal and iron, but that no information had, up to that time, been afforded to me.

I now have to report that, as the result of further investigation on the subject, the sum of 48 *l.* 2 *s.* 3 *d.* must be surcharged.

5. Also, under Paragraph No. 12, it was observed that a question had been raised whether certain Knights of the Star of India, who had received mantles, &c., were liable for their cost. It has now been ascertained that these gentlemen are liable for the expense of the mantles in question; and in consequence thereof, the sum of 136 *l.* 5 *s.* 6 *d.* has been recovered, and a further sum of 45 *l.* 8 *s.* 6 *d.* is still outstanding, which must be surcharged.

6. Under Paragraph 13, I observed that a payment had been made for storage of malt liquor, but that no answer had been given to an inquiry which I had made on the subject. A reply has since been received, in which I was informed that a sum of 41 *l.* 7 *s.* 2 *d.* was due on account of fines, which has been paid.

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I will now proceed to notice the questions which have arisen on the examination of the accounts for the year 1877-78:—

## RECEIPTS.

### INTEREST.

7. "Interest realised from investment of cash balance - - £. 21,474. 14 *s.* 5 *d.*"

The sum of 1 *l.* 15 *s.* 8 *d.* having been short recovered must be surcharged.

### MISCELLANEOUS.

8. "Subscriptions from Chambers of Commerce, &c., for copies of work on the textile manufactures of India - - - - - - - - - - - £. 650."

In addition to this sum, two subscriptions, due by two commercial bodies, amounting together to 150 *l.*, have not been received. That sum must therefore be surcharged.

9. "Sale proceeds of books, maps, and unserviceable stores, and receipts on sundry accounts - - - - - - - - - - - - £. 1,528. 3 *s.* 6 *d.*"

In addition to this sum thus received, a further amount of 142 *l.* 10 *s.* remains due and must be surcharged.

10. "Receipts in respect of the India Museum, for admissions, sale of guide books, &c. - - - - - - - - - - - - £. 294. 19 *s.* 8 *d.*"

4 *l.* 1 *s.* 10 *d.* short credited must be surcharged.

ARMY.

11. "Indian Troop Service: Receipts from the Admiralty, retrenchments on account of messing, &c. - - - - - - - - - - - £. 37,256. 17 *s.* 10 *d.*"

The sum of 2 *l.* 12 *s.* 1 *d.* must be surcharged, being the amount due upon this account for messing, &c.

PUBLIC WORKS.

12. "Royal Indian Engineering College: Fees from students - £. 16,160. 17 *s.* 7 *d.*"

80 *l.* the amount due by a student who has left the college must be surcharged.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

13. "Advances in India on account of the emigration of coolies - £. 33,289. 16 *s.* 9 *d.*"

A bill of exchange on account of these advances having been drawn at the rate of 1 *s.* 8⅜ *d.* the rupee, instead of 1 *s.* 9½ *d.* (the official rate of exchange for the year 1877-78), the difference arising thereon, amounting to 268 *l.* 3 *s.* 8 *d.*, must be surcharged.

14. "One moiety of the Zanzibar Consulate expenses and of the Muscat Subsidy for the year 1877-78 - - - - - - - - - - - £. 6,047. 19 *s.* 4 *d.*"

This sum must be considered as a payment on account by the Foreign Office, pending the production of accounts and vouchers.

15. "Expenses incurred in connection with the Straits Settlements, from 1st April 1867 to 31st March 1876 - - - - - - - - - £. 5,368. 6 *s.* 2 *d.*"

In addition to this amount, there remains a sum of 56 *l.* 19 *s.* 11 *d.* outstanding, which must be surcharged.

## DISBURSEMENTS.

POST OFFICE.

16. "Payments under the postal arrangement with the Lords of Her Majesty's Treasury - - - - - - - - - - - - - - £. 75,125."

Of the sum expended, 5,125 *l.* is the balance due on the account for the year 1875-76, and 70,000 *l.* is an advance for the year 1877-78.

For the reasons given in my preceding Report, I regret to say that the accounts for the years 1876-77 and 1877-78 have not been rendered to my Department for examination.

A communication, which is now under the consideration of the Secretary of State for India in Council, has lately been received from the Government of India on the subject, which I trust will obviate any further delay in the matter.

ADMINISTRATION (ENGLAND).

17. "Store Department: Wages of labourers, cartage, fees to surveyors, ground-rent "of premises, rates and taxes, repairs, supplies, &c. - - - £. 24,321. 0 *s.* 11 *d.*"

Under this head is included a sum of 7 *l.* 0 *s.* 11 *d.*, which has been twice paid, and an overpayment of 7 *l.* 17 *s.* 6 *d.*, making together 14 *l.* 18 *s.* 5 *d.*, which must be disallowed.

A further sum of 138 *l.* 3 *s.* 10 *d.*, due from a Contractor, must be surcharged.

Also under this head, a payment for the travelling expenses of an assistant to the Surveyor of Shipping has been included, which has not been properly authorised. The subject is now under the consideration of the Secretary of State in Council.

MINOR DEPARTMENTS.

18. "Remuneration to several officers and others specially employed, and miscellaneous expenditure - - - - - - - - - - - - £. 2,506. 0 *s.* 4 *d.*"

A sum of 15 *l.* 16 *s.* 6 *d.*, being the unexpended balance of an imprest in aid of the production of a scientific publication, erroneously included as a final charge against the Revenues of India, must be disallowed.

MARINE.

19. " Pay and Passages of Naval Officers, Leadsmen Apprentices in the Bengal Pilot Service, &c. - - - - - - - - - - - - - £. 923. 13 *s.* 9 *d.*"

A sum of 2 *l.* 5 *s.* 3 *d.* overpaid must be disallowed.

STATIONERY AND PRINTING.

20. " Stationery, Printing, and Bookbinding - - - - - £. 6,900. 7 *s.* 11 *d.*"

The sum of 2 *s.* 1 *d.*, the amount of an overpayment, must be disallowed.

21. " Stores for India - - - - - - - - - £. 182,436. 4 *s.* 4 *d.*"

An amount of 1,991 *l.* 15 *s.* 3 *d.* has been included under this head for woollens, for the clothing of peons in the various offices of the Bombay Presidency.

This expenditure was formerly charged under " Administration," the head under which the item appears more properly chargeable.

SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

22. " Relief to distressed natives of India - - - - - £. 122. 2 *s.* 11 *d.*"

The sum of 3 *s.* 2 *d.* having been overpaid must be disallowed.

MISCELLANEOUS.

23. " Miscellaneous Charges on Stores for India that cannot be distributed under the several services to which the Stores are chargeable: Lighterage, dock dues, packing, &c. - - - - - - - - - - - - - £. 5,053. 12 *s.* 4 *d.*"

The following sums due by Contractors for demurrage, viz., 48 *l.* 4 *s.* 8 *d.*, 56 *l.* 8 *s.* 2 *d.*, and 89 *l.* 4 *s.* 9 *d.*, amounting in the whole to 193 *l.* 17 *s.* 7 *d.*, must be surcharged.

ARMY—EFFECTIVE.

24. " Furlough allowances of officers of British regiments serving in India, and pay of Colonels Commandant of Artillery - - - - - £. 121,998 17 *s.* 9 *d.*"

The sum of 758 *l.* 2 *s.* 6 *d.* having been overpaid must be disallowed.

25. " Indian Troop Service - - - - - - - £. 256,800. 2 *s.* 1 *d.*"

In my last two Reports I stated that, pending the settlement of a point of some importance, I was unable to certify to the correctness of the account.

For the same reason I regret that I am still unable to certify to the accuracy of this expenditure.

As, however, communications between the India Office and the Admiralty are in progress, I hope that the question will soon be ripe for settlement.

26. " Stores for India - - - - - - - - £. 1,154,460. 9 *s.* 11 *d.*"

A question of some magnitude has been raised as to the prices charged for certain stores supplied by the War Office. I am therefore unable to certify to the correctness of this expenditure until a decision on this point has been arrived at.

Irrespectively of the above, the sum of 33 *l.* 8 *s.* 8 *d.* having been overpaid, must be disallowed.

PUBLIC WORKS—ORDINARY.

27. " Royal Indian Engineering College: Salaries of President, Professors, &c.; " Wages of Servants; Provisions, and contingent expenses - - £. 21,401. 6 *s.* 5 *d.*"

The sum of 1 *l.* has been overpaid, and must be disallowed.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

28. "Miscellaneous Payments to be brought to charge or recovered in India, £. 68,569. 9*s.* 9*d.*"

A payment is included in this sum for bonus compensation to an officer, the amount of which does not agree with the documents sent in support of it.

A communication has been addressed to the Government of India on the subject, but until a reply has been received I am unable to certify to the correctness of this item.

29. It will be seen on reference to the account that the balance on 31st March 1878 was 1,076,657 *l.* 7 *s.* 6 *d.*, but this amount must be increased by the addition of the following sums :—

| | £. | *s.* | *d.* |
|---|---|---|---|
| Surcharges, 1876-77 | 6 | 10 | – |
| Surcharges on present account | 1,131 | 15 | 4 |
| Disallowances | 825 | 16 | 7 |
| £. | 1,964 | 1 | 11 |

The balance on the account will therefore be 1,078,621 *l.* 9 *s.* 5 *d.*

India Audit Office,
12 May 1879.

*Walter Carew Cocks*, Auditor.

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REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES purchased between 1 April 1877 and 31 March 1878, prepared and submitted to Parliament, and to the Secretary of State in Council, in pursuance of Section 52 of 21 & 22 Vict. c. 106.

I HAVE again to report that the whole of the returned packing accounts have not been received, and I am therefore unable to certify to the correctness of the account.

I would, moreover, observe that some of these packing accounts have been outstanding since April 1876.

With reference to the books, maps, &c. on sale, an attempt has been made to audit this stock, the result of which has not been very satisfactory; but as I have been informed that the whole stock will be retaken, I defer making any further observations on this subject until next year.

India Audit Office,
12 May 1879.

*Walter Carew Cocks*, Auditor.

## No. 2.

## AN ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

### RECEIPTS.

| | £. | £. | £. |
|---|---|---|---|
| Balance on the 1st April 1878 | | | 1,076,657 |
| **REVENUE, ORDINARY:** | | | |
| FOREST: | | | |
| Amount received from the Admiralty for Teak Timber forwarded from India | 336 | | |
| Receipts from Students for the Indian Forestry Department, on account of their expenses at the Forest School at Nancy | 1,159 | | |
| | | 1,495 | |
| MINT: | | | |
| Proceeds of Sales of Indian Coins sent to this Country for Assay | | 52 | |
| TELEGRAPH: | | | |
| Indo-European Telegraph | | 23,067 | |
| INTEREST: | | | |
| Interest realised from investment of Cash Balance | 12,909 | | |
| Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England | 1,465 | | |
| Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to the 27th section of Act 36 Vict. c. 17 | 1,060 | | |
| | | 15,434 | |
| MINOR DEPARTMENTS: | | | |
| Proceeds of sales of Chinchona Bark | 23,894 | | |
| Receipts in respect of the India Museum, for admissions, sale of guide-books, &c. | 196 | | |
| Subscriptions from Chambers of Commerce, &c., for copies of work on the Textile Manufactures of India | 150 | | |
| Receipt on account of the glass cases, &c, containing the Indian Collection at the Philadelphia Exhibition of 1876, the collection having been presented to the Pennsylvania Museum and School of Industrial Art | 427 | | |
| Sale proceeds of books, maps, &c. | 159 | | |
| | | 24,826 | |
| MEDICAL: | | | |
| Royal India Lunatic Asylum, Ealing: Pay, pensions, &c., of inmates appropriated to their maintenance | £. 1,672 | | |
| Sale of farm produce, &c. | 91 | | |
| | 1,763 | | |
| Receipts on account of maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum | 65 | | |
| | | 1,828 | |
| RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: | | | |
| Subscriptions to Widows' Funds of the Home Establishment, Fees, &c. | 16,008 | | |
| Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund: | | | |
| | £. | | |
| Bengal Civil Service Annuity Fund | 1,743 | | |
| Bengal Military Orphan Society | 20,232 | | |
| Bengal Military Fund | 32,103 | | |
| Madras ditto | 18,594 | | |
| Bombay ditto | 11,887 | | |
| Indian Navy Fund | 1,908 | | |
| Bengal Medical Retiring Fund | 179 | | |
| Madras Medical Fund | 399 | | |
| Bombay Medical Retiring Fund | 275 | | |
| | 87,320 | | |
| | | 103,328 | |
| Carried forward £. | | 170,030 | 1,076,657 |

No. 2.

of the GOVERNMENT of *India*, from 1st April 1878 to 31st March 1879.

## DISBURSEMENTS.

### EXPENDITURE, ORDINARY:

#### CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:

| | £. | £. | £. |
|---|---|---|---|
| LAND REVENUE: | | | |
| Law Charges in connection with Appeals from India, a portion of which is recoverable in India | 842 | | |
| Stores for India: For use in the Revenue Survey, &c. | 952 | | |
| | | 1,794 | |
| FOREST: | | | |
| Allowances to successful Candidates for the Indian Forestry Department; Advances of Pay and Passage to India on appointment; Fees to Professors for Instruction; Expenses of Officers of the Department visiting Forests, &c. | 3,661 | | |
| Freight from India of Teak Timber, forwarded to this country for sale to the Admiralty | 150 | | |
| | 3,811 | | |
| Stores for India: Forest Seeds, &c. | 17 | | |
| | | 3,828 | |
| OPIUM—Stores for India: Boilers, Tools, &c., for the Patna Opium Agency | | 938 | |
| STAMPS—Stores for India | | 41,646 | |
| MINT: | £. | | |
| Cost of Assay of Indian Coins | 26 | | |
| Cost of Designs for Coin Dies, Expenses of an Officer of the Bengal Mint during course of instruction at the Royal School of Mines, &c. | 183 | | |
| | 209 | | |
| Stores for India | 9,175 | | |
| | | 9,384 | |
| POST OFFICE: | | | |
| Payments under the Postal arrangement with the Lords of Her Majesty's Treasury | 70,000 | | |
| Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad | 3,600 | | |
| Special Pay and Expenses of the Representative of British India at the Postal Congress of Paris | 309 | | |
| | 73,909 | | |
| Stores for India | 17,447 | | |
| | | 91,356 | |
| TELEGRAPH: | | | |
| Indo-European Telegraph | 24,334 | | |
| Red Sea and India Telegraph: Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39) | 18,027 | | |
| Indian Telegraph Department: Absentee Allowances | 4,068 | | |
| Ditto: Special Pay and Expenses of an Officer of the Indian Telegraph Department on special duty; Passages to India on Appointment; Share of Expenses of International Telegraph Office at Berne, &c. | 979 | | |
| | 47,408 | | |
| Telegraph Lines in India—Stores for India | 35,025 | | |
| | | 82,433 | |
| ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS: | | | |
| His Highness Maharajah Duleep Sing | | 34,065 | |
| | | | 265,444 |

#### CHARGES ON THE REVENUE OF INDIA:

| | £. | | |
|---|---|---|---|
| INTEREST ON DEBT: | | | |
| Interest on Loans contracted in England: | | | |
| East India Bonds | 219,868 | | |
| India Debentures | 362,514 | | |
| India 5 per Cent. Stock | 860,006 | | |
| India 4 per Cent. Stock | 1,081,588 | | |
| Temporary Loans | 23,877 | | |
| Outstanding dividends on East India Stock | 585 | | |
| | 2,548,438 | | |
| Dividends on the Indian Transfer Loan | 44,674 | | |
| | | 2,593,112 | |
| INTEREST ON OTHER OBLIGATIONS: Interest on Deposits in Regimental Savings Banks of Men returned from India | | 876 | |
| Carried forward £. | | 2,593,988 | 265,444 |

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

| | £. | £. | £. |
|---|---|---|---|
| Brought forward - - - | - - - | 170,030 | 1,076,657 |
| Receipts—*continued.* | | | |
| Revenue, Ordinary—*continued.* | | | |
| Miscellaneous: | | | |
| Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - - - - - - - | 3,875 | | |
| Recoveries on account of detention of Lighters, &c. - - - | 193 | | |
| Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - - - - | 269 | | |
| East India Stock; Capital Stock of the East India Company; repayment by the Bank of England of Redemption Money unclaimed - - - - - - - - - - - | 1,382 | | |
| From the Commissioners of Income Tax: Allowance in respect of the assessments of Income Tax made at the India Office - | 748 | | |
| Recovery of Costs in a Suit instituted against the Secretary of State, &c. - - - - - - - - - - - | 373 | | |
| Moiety of Fees received at the Jeddah Consulate from 1875 to 1878 - - - - - - - - - - - - | 386 | | |
| Proceeds of Sale to the Inland Revenue Department of a Stamping Machine sent home from India - - - - - - - | 564 | | |
| From the Imperial Government for Departmental expenses incurred in connection with the Abyssinian Expedition - - - | 4,345 | | |
| Refunds in respect of Civil Furlough and Absentee Allowances, and other sums over-issued in the previous year - - - | 621 | | |
| Sale proceeds of Books and unserviceable Stores, and receipts on sundry Accounts - - - - - - - - - - - | 1,143 | | |
| | | 13,899 | |
| Army: | | | |
| Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment - | 16,818 | | |
| Proceeds of Sales of unserviceable Military Stores, &c. - - | 6,060 | | |
| Indian Troop Service: Receipts from the Admiralty, Retrenchments on account of Messing, &c. - - - - - - - | 22,619 | | |
| *Passage of Officers and Troops*: Recoveries on account of Passage, *Messing, &c.* - - - - - - - - - - | 249 | | |
| *Refund of over-payments in previous years in respect of Stores for India, Military Pay, &c.* - - - - - - | 323 | | |
| *Indian Service Family Pension Fund* - - - - - | 1,709 | | |
| | | 47,778 | |
| Public Works: | | | |
| Royal Indian Engineering College: | | | |
| Fees from Students - - - - - - - - - | 15,973 | | |
| Sale of Provisions, Farm Produce, &c. - - - - | 808 | | |
| | | 16,781 | |
| Carried forward - - - £. | | 248,488 | 1,076,657 |

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

| | | | £. | £. |
|---|---|---|---|---|
| | | Brought forward - - - | 2,593,988 | 265,444 |
| DISBURSEMENTS—*continued.* | | | | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | | | |
| ADMINISTRATION: | | | | |
| *England:* | £. | £. | | |
| Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Assistant to Director of Transports at the Admiralty, and two Members of the London Medical Board - | 137,089 | | | |
| Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - - - - - - - - - | 4,830 | | | |
| Store Department: Wages of Labourers, Cartage, Fees to Surveyors, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - - - | 23,282 | | | |
| Law Charges - - - - - - - - - | 820 | | | |
| Bank of England and Bank of Ireland for Management of Debt - - - - - - - - - - | 20,556 | | | |
| Postage of Despatches to and from India - - - | 8,739 | | | |
| Office Contingencies: Rates, Taxes, Coals, Gas, Candles, Furniture and Repairs, Stamps, Advertisements, Postage, Telegrams, and various petty Charges - - | 20,311 | | | |
| | | 215,627 | | |
| *India:* | | | | |
| Advance to Mr. J. Caird on Appointment to Famine Commission in India - - - - - - - | 500 | | | |
| Balance of Expenses attending the Deputation of Lieut. General R. Strachey, C.S.I., to India - - - | 47 | | | |
| Second moiety of cost of a Portrait of the late Earl of Auckland, and cost of frames for other Portraits, for Government House, Calcutta - - - - - | 236 | | | |
| Books and Newspapers supplied to India, not invoiced as Stores - - - - - - - - - - | 1,308 | | | |
| | | 2,091 | | |
| | | 217,718 | | |
| Stores for India - - - - - - - - - - - | | 457 | | |
| | | | 218,175 | |
| MINOR DEPARTMENTS: | | | | |
| India Museum: Salaries and Allowances of the Staff, Pay of Police, and Contingent Expenses - - - - - - - - - | | 9,440 | | |
| Expenses in connection with the Indian Department at the Paris Exhibition of 1878 - - - - - - - - - - | | 3,479 | | |
| Expenses of Survey and other Maps and Charts relating to India - | | 29 | | |
| Special Pay and Contingent Expenses of Officers employed in compiling the "Gazetteer of India" - - - - - - - - | | 2,999 | | |
| Carried forward - - - £. | | 15,947 | 2,812,163 | 265,444 |

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

| | £. | £. |
|---|---|---|
| Brought forward - - - | 248,488 | 1,076,657 |
| Receipts—*continued.* | | |
| Carried forward - - - £. | 248,488 | 1,076,657 |

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

| | £. | £. | £. |
|---|---|---|---|
| Brought forward - - - | 15,947 | 2,812,163 | 265,444 |
| DISBURSEMENTS—*continued.* | | | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | | |
| MINOR DEPARTMENTS—*continued.* | | | |
| Freight from India of Iron and Coal, and cost of Experiments therewith | 999 | | |
| Allowance to Consulates at Réunion and Cayenne for inspection of Coolie immigrants - - - - - - - - - - | 600 | | |
| Moiety of expenses of the Mission of Major General Sir F. J. Goldsmid, K.C.S.I., C.B, to inquire into the condition of Indian immigrants in Réunion - - - - - - - - - | 693 | | |
| Cost of construction of a tide calculating machine - - - - | 500 | | |
| Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - - - - - - - - - | 2,783 | | |
| | 21,522 | | |
| Stores for India - - - - - - - - - - - | 5,538 | | |
| | | 27,060 | |
| LAW AND JUSTICE: | | | |
| Passage and outfit of a Puisne Judge of the High Court of Judicature at Calcutta - - - - - - - - - - - | 800 | | |
| Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - | 150 | | |
| | 950 | | |
| Stores for India: Books, &c. - - - - - - - - - | 144 | | |
| | | 1,094 | |
| MARINE: | | | |
| Pensions and Retired Allowances - - - - - - - - | 42,270 | | |
| Furlough and Absentee Allowances - - - - - - - - | 922 | | |
| Commutation of Pensions of Officers of the late Indian Navy - - | 117 | | |
| Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - - - - - - - | 70,000 | | |
| Purchase from the Colonial Government of Ceylon of a light ship for the Krishna Shoal at the entrance of the Rangoon River - - | 7,296 | | |
| Pay and Passages of Naval Officers, Leadsmen Apprentices in the Bengal Pilot Service, &c. - - - - - - - - - | 1,223 | | |
| | 121,828 | | |
| Stores for India - - - - - - - - - - - | 21,761 | | |
| | | 143,589 | |
| EDUCATION: | | | |
| Passage, Outfit, &c., of Educational Officers on appointment - - | - - | 1,154 | |
| ECCLESIASTICAL: | | | |
| Passage and Outfit of Chaplains on appointment - - - - | 1,600 | | |
| Stores for India: Altar Cloth and Communion Plate - - - | 38 | | |
| | | 1,638 | |
| MEDICAL: | | | |
| Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff; board and clothing of the lunatics, and other expenses - | 6,883 | | |
| Maintenance of lunatics elsewhere than in the Royal India Lunatic Asylum; passage from India of Civil Lunatics, &c. - - - | 325 | | |
| | | 7 208 | |
| STATIONERY AND PRINTING: | | | |
| Stationery, Printing, and Bookbinding - - - - - - - | 7,312 | | |
| Stores for India - - - - - - - - - - - | 180,712 | | |
| | | 188,024 | |
| POLITICAL AGENCIES AND OTHER FOREIGN SERVICES: | | | |
| Mission to the Court of Persia - - - - - - - - | 12,000 | | |
| Moiety of the salary of the British Consul at Jeddah - - - | 200 | | |
| Pay and contingent expenses of Officers in Political employ, &c. - | 484 | | |
| | 12,684 | | |
| Stores for India: For Presents to Native Chiefs, &c. - - - | 251 | | |
| | | 12,935 | |
| Carried forward - - - £. | | 3,194,865 | 265,444 |

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

| | £. | £. |
|---|---|---|
| Brought forward - - - | 248,488 | 1,076,657 |
| RECEIPTS—*continued.* | | |
| Carried forward - - - £. | 248,488 | 1,076,657 |

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

| | | £. | £. |
|---|---|---|---|
| Brought forward - - - | | 3,194,865 | 265,444 |
| DISBURSEMENTS—*continued.* | | | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | | |
| SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: | £. | | |
| Pensions and Retired Allowances - - - - - - - - | 213,677 | | |
| Compensation Pensions to Officers and Petty Officers of the Maritime Service of the East India Company - - - - - - | 5,506 | | |
| Poplar Fund Pensions - - - - - - - - - - | 557 | | |
| Annuities of the Madras Civil Funds of 1800 and 1814 - - - | 800 | | |
| Annual Donation to the Bengal Civil Fund - - - - - | 2,500 | | |
| Grant to Mr. G. W. Kellner, C.S.I., on retirement, in special recognition of the value of his services to Government - - - - - | 3,000 | | |
| Gratuities - - - - - - - - - - - - - | 262 | | |
| Gratuities granted on Retirement to Members of the Uncovenanted Service of India not entitled to Pensions - - - - - | 3,911 | | |
| Relief to Distressed Natives of India - - - - - - | 258 | | |
| Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - - - | 355 | | |
| Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund: | | | |
| | £. | | |
| Bengal Civil Service Annuity Fund - - - - | 236,279 | | |
| Madras Civil Service Annuity Fund - - - - | 94,283 | | |
| Annuity Branch of the Bombay Civil Fund - - | 62,150 | | |
| Bengal Military Orphan Society - - - - | 57,496 | | |
| Bengal Military Fund - - - - - - | 174,962 | | |
| Madras - ditto - - - - - - - | 172,602 | | |
| Bombay - ditto - - - - - - - | 106,028 | | |
| Indian Navy Fund - - - - - - - | 11,826 | | |
| Bengal Medical Retiring Fund - - - - - | 47,528 | | |
| Madras Medical Fund - - - - - - | 79,796 | | |
| Bombay Medical Retiring Fund - - - - | 38,798 | | |
| | | 1,081,748 | |
| | | | 1,312,574 |
| MISCELLANEOUS: | | | |
| Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - - - - - - | 13,954 | | |
| Books relating to India - - - - - - - - - - | 1,088 | | |
| Subscription to the Royal Asiatic Society - - - - - - | 210 | | |
| Cost, freight to India, and Insurance, of Insignia of the Order of the Star of India - - - - - - - - - - - | 1,828 | | |
| Cost of Insignia of the Imperial Order of the Crown of India - - | 2,310 | | |
| Miscellaneous Charges on Stores for India that cannot be distributed under the several services to which the Stores are chargeable: Lighterage, Dock Dues, Packing, &c. - - - - - - | 3,010 | | |
| Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - - - - - | 3,388 | | |
| Remuneration for report on the affairs of His Highness Maharajah Duleep Sing - - - - - - - - - - | 315 | | |
| Carried forward - - - £. | 26,103 | 4,507,439 | 265,444 |

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

| | | £. | £. |
|---|---|---|---|
| | Brought forward - - - | 248,488 | 1,076,657 |
| Receipts—*continued.* | | | |
| | Carried forward - - - £. | 248,488 | 1,076,657 |

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

| | £. | £. | £. |
|---|---|---|---|
| Brought forward - - - | 26,103 | 4,507,439 | 265,444 |
| DISBURSEMENTS—*continued.* | | | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | | |
| MISCELLANEOUS—*continued.* | | | |
| Cost of investigation into cholera and other diseases - - - - | 100 | | |
| Composition in lieu of Stamp Duty on India Bonds and Debentures - | 425 | | |
| East India Stock; Capital Stock of the East India Company; payment of Redemption Money[1] - - - - - - - - | 172 | | |
| Cost of preparing India Debentures, Stamps on Bills of Exchange drawn on India, &c. - - - - - - - - - - | 248 | | |
| | | 27,048 | |
| CIVIL FURLOUGH AND ABSENTEE ALLOWANCES: | | | |
| Covenanted Civil Service - - - - - - - - - - | 96,887 | | |
| Uncovenanted Service - - - - - - - - - | 37,590 | | |
| Military Officers in Civil employ - - - - - - - - - | 93,401 | | |
| | | 227,878 | |
| ARMY: | | | |
| *Effective:* | | | |
| Payments to Her Majesty's Exchequer on account of Disbursements by the War Office in the year 1878-79, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry - - - - - - - | £. 530,000 | | |
| Payment to the War Office on account of the balances due by India on the Contingent and Clothing Accounts | 30,000 | | |
| Payment to the War Office on account of non-commissioned Officers and men of the Royal Engineers embarked for India during the year 1877-78 - - | 1,920 | | |
| Furlough Allowances of Officers of the Indian Service - | 183,823 | | |
| Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery - - - - - - - - - - | 127,269 | | |
| Advances to Regiments proceeding to India - - - | 15,550 | | |
| Pay and Allowances during Voyage, of Regiments returning from India - - - - - - - - - | 9,900 | | |
| Indian Troop Service - - - - - - - - | 339,896 | | |
| Passage of Officers and Troops otherwise than in Troop Ships - - - - - - - - - - - | 14,323 | | |
| Purchase of Stallions - - - - - - - - | 14,973 | | |
| Cost of Medals - - - - - - - - - | 44 | | |
| Allowance to Officers (formerly Indian Cadets at Sandhurst) on their promotion to the rank of Lieutenant - | 900 | | |
| Cost of Education and Pay of Surgeons at Netley, and their Allowances on appointment, &c. - - - | 7,916 | | |
| Expenses incurred by Officers acquiring Scientific Knowledge - - - - - - - - - - - | 714 | | |
| Freight from India of unserviceable Military Stores, &c. | 537 | | |
| One-third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said - | 76 | | |
| Pay and Expenses of Military Officers on Special Duty, and of Conductors of Ordnance studying at Woolwich; Pay and Travelling Expenses of Artisans for Gun Factory and Gunpowder Works in India, &c. - - - | 1,274 | | |
| | 1,279,115 | | |
| Stores for India - - - - - - - - - | 772,800 | | |
| | | 2,051,915 | |
| Carried forward - - - £. | | 2,051,915 | 4,762,365 | 265,444 |

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

| | £. | £. |
|---|---|---|
| Brought forward - - - | 248,488 | 1,076,657 |
| RECEIPTS—*continued.* | | |
| Carried forward - - - £. | 248,488 | 1,076,657 |

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

| | £. | £. | £. |
|---|---|---|---|
| Brought forward - - - | | 2,051,915 | 4,762,365 | 265,444 |
| DISBURSEMENTS—*continued.* | | | | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | | | |
| ARMY—*continued.* | | | | |
| *Non-Effective:* | | | | |
| Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India: | £. | | | |
| On account of the year 1875–76 - - | 100,000 | | | |
| On account of the year 1878–79 - - | 550,000 | | | |
| | | 650,000 | | |
| Retired Pay of Officers of the Indian Service, including Colonels' Allowances - - - - - - - | | 1,107,643 | | |
| The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance - - - - - - - | | 98,224 | | |
| Gratuity equal to value of his Commission, granted to an Officer of a British (formerly India) Regiment on his retirement from the Service - - - - - - | | 850 | | |
| Lord Clive's Fund: Pensions - - - - - | | 76,510 | | |
| Lord Clive's Fund: Payments to Representatives of Lord Clive - - - - - - - - - - | | 1,432 | | |
| Indian Service Family Pension Fund - - - - | | 1,416 | | |
| | | | 1,936,075 | |
| | | | | 3,987,990 |
| PUBLIC WORKS, ORDINARY: | | | | |
| Royal Indian Engineering College: Salaries of President, Professors, &c.; Wages of Servants; Provisions and Contingent Expenses - | | | 21,993 | |
| Salaries and Travelling Allowances, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - - | | | 4,967 | |
| Expenses attending the Examination of Candidates for the Civil Engineer Establishment, Passages to India on appointment, &c. - | | | 2,314 | |
| Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - - - - - - | | | 35,657 | |
| Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department - - - - - | | | 30,733 | |
| Expenses of Officers of the Public Works Department, visiting Works, &c. - - - - - - - - - - - | | | 237 | |
| | | | 95,901 | |
| Stores for India - - - - - - - - - - - | | | 2,827 | |
| | | | | 98,728 |
| EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS: | | | | |
| Stores for India: Tools for use on Famine Relief Works - - - | | | - - | 597 |
| | | | | 8,849,680 |
| EXPENDITURE, ORDINARY, carried forward - - - £. | | | | 9,115,124 |

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

| | £. | £. |
|---|---|---|
| Brought forward - - - | 248,488 | 1,076,657 |
| RECEIPTS—*continued.* | | |
| REVENUE, ORDINARY - - - | | 248,488 |
| REVENUE FROM PRODUCTIVE PUBLIC WORKS: | | |
| IRRIGATION: | | |
| Rent of Houses acquired from the East India Irrigation and Canal Company | | 552 |
| DEBT INCURRED: | £. | |
| India 4 per Cent. Stock sold - - - - - - - - - - - - | 1,855,584 | |
| India 4 per Cent. Debentures sold - - - - - - - - - - - - | 371,000 | |
| Temporary Loans on security of East India Bonds - - - - - - - - | 1,500,000 | |
| | | 3,726,584 |
| DEPOSITS: | | |
| Premium realised by the sale of India 4 per Cent. Stock, &c. - - - - - - - - - | | 20,056 |
| REPAYMENT OF ADVANCES: | £. | |
| In repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - - - - - - - - - | 3,007 | |
| In repayment of Disbursements in England on account of the Abyssinian Expedition - | 5,006 | |
| | | 8,013 |
| Carried forward - - - £. | | 5,080,350 |

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

| | | £. |
|---|---|---|
| | Brought forward - - - | 9,115,124 |
| DISBURSEMENTS—*continued.* | | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | |
| EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST): | | |
| GUARANTEED RAILWAYS—INTEREST: | £. | £. |
| Bombay, Baroda, and Central India Railway Company - - - | 400,314 | |
| Eastern Bengal Railway Company - - - - - - | 147,137 | |
| East Indian Railway Company - - - - - - - | 1,488,941 | |
| Great Indian Peninsula Railway Company - - - - - | 1,117,242 | |
| Madras Railway Company - - - - - - - - | 516,962 | |
| Oude and Rohilkund Railway Company - - - - - | 271,670 | |
| Scinde, Punjab, and Delhi Railway Company - - - - | 551,836 | |
| South Indian Railway Company - - - - - - | 195,174 | |
| | | 4,689,276 |
| GUARANTEED IRRIGATION WORKS—INTEREST: | | |
| Madras Irrigation and Canal Company - - - - - - - - - | | 49,983 |
| | | 4,739,259 |
| IRRIGATION—WORKING AND MAINTENANCE: | | |
| Ground Rent, Insurance, and Taxes in respect of Houses acquired from the East India Irrigation and Canal Company - - - - - - - - | | 128 |
| | | 4,739,387 |
| | | 13,854,511 |
| DEBT DISCHARGED: | | £. |
| India 4 per Cent. Debentures - - - - - - - - - - - | | 2,874,500 |
| Repayment of Temporary Loan - - - - - - - - - - | | 500,000 |
| | | 3,374,500 |
| DEPOSITS: | | |
| Commission on Sales and Renewals of India Debentures - - - - - - - - - | | 2,333 |
| PRODUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE: | | |

| | Stores. | Other Charges. | | |
|---|---|---|---|---|
| | £. | £. | £. | |
| State Railways - - - - - - - - - | 673,790 | 9,616 | 683,406 | |
| Irrigation Works - - - - - - - - - | 9,463 | - - | 9,463 | |
| £. | 683,253 | 9,616 | | 692,869 |

| | | |
|---|---|---|
| ADVANCES REPAYABLE: | | £. |
| For purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - | | 5,852 |
| Disbursements in England on account of the Abyssinian Expedition - - - - | | 1,105 |
| | | 6,957 |
| Carried forward - - - £. | | 17,931,170 |

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

| | | | £. |
|---|---|---|---|
| | | Brought forward - - - | 5,080,350 |
| **Receipts—*continued.*** | | | |
| **GUARANTEED RAILWAY COMPANIES:** | | | |
| On account of Capital under their respective Deeds of Contract: | £. | £. | |
| East Indian Railway Company - - - - - - - - | 62,142 | | |
| Great Indian Peninsula Railway Company - - - - - | 362,345 | | |
| Madras Railway Company - - - - - - - - | 135,924 | | |
| Oude and Rohilkund Railway Company - - - - - | 300,055 | | |
| | | 860,466 | |
| On account of Transfer Fees, Recoveries on account of Insurance, &c.: | | | |
| Bombay, Baroda, and Central India Railway Company - - - | 345 | | |
| Eastern Bengal Railway Company - - - - - - - | 54 | | |
| East Indian Railway Company - - - - - - - - | 635 | | |
| Great Indian Peninsula Railway Company - - - - - | 4,654 | | |
| Madras Railway Company - - - - - - - - | 4,227 | | |
| Oude and Rohilkund Railway Company - - - - - - | 194 | | |
| Scinde, Punjab, and Delhi Railway Company - - - - - | 426 | | |
| South Indian Railway Company - - - - - - - - | 2,798 | | |
| | | 13,333 | |
| | | | 873,799 |
| **REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:** | | | |
| Repayments by Her Majesty's Treasury and other Public Departments: | £. | | |
| Of Disbursements in India on account of the Expedition to the Mediterranean - - - - - - - - - - - - | 400,000 | | |
| Of Advances in India on account of the Emigration of Coolies - - | 5,596 | | |
| Of Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - - | 1,811 | | |
| Of Pensions paid in India to Out-pensioners of Chelsea Hospital - | 40,181 | | |
| Of Supplies to Her Majesty's Ships on the East India Station - - | 14,416 | | |
| Of one Moiety of the Zanzibar Consulate Expenses and of the Muscat Subsidy for the year 1877–78 - - - - - - - - - | 6,000 | | |
| Of Expenses of Colonel Browne's Mission to Yunnan - - - | 8,195 | | |
| Of sundry Advances made in India on behalf of the Imperial Government - - - - - - - - - - - - | 11,565 | | |
| Of Disbursements in India on account of the Abyssinian Expedition - | 6,878 | | |
| | | 494,642 | |
| Miscellaneous Receipts - - - - - - - - - - - - - | | 6,650 | |
| Bills of Exchange on India - - - - - - - - - - - | | 13,948,565 | |
| Amount remitted from India by Bills of Exchange on London - - - - - | | 1,516,193 | |
| | | | 15,966,050 |
| | | £. | 21,920,199 |

India Office, 13 May 1879.

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

| | £. | £. |
|---|---|---|
| Brought forward - - - | | 17,931,170 |
| DISBURSEMENTS—*continued.* | | |
| GUARANTEED RAILWAY COMPANIES: | | |
| On account of Stores, Establishment Charges, &c.: | | |
| Bombay, Baroda, and Central India Railway Company - - - - - - | 164,156 | |
| Eastern Bengal Railway Company - - - - - - - - - | 86,175 | |
| East Indian Railway Company - - - - - - - - - - | 496,778 | |
| Great Indian Peninsula Railway Company - - - - - - - - | 596,263 | |
| Madras Railway Company - - - - - - - - - - - | 164,275 | |
| Oude and Rohilkund Railway Company - - - - - - - - | 21,638 | |
| Scinde, Punjab, and Delhi Railway Company - - - - - - - | 147,122 | |
| South Indian Railway Company - - - - - - - - - | 122,937 | |
| | | 1,799,344 |
| REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA: | | |
| Advances on account of the Bengal, Madras, and Bombay Civil Funds - - - | 165,500 | |
| Her Majesty's Postmaster General, on account of Postage collected in India - - - | 39,564 | |
| Ditto - ditto - on account of Sums received in India for Money Orders - - - - - - - - - | 67,345 | |
| Family Remittances, Remittances by Administrators General, &c. - - - - - | 585,577 | |
| Miscellaneous Payments to be brought to charge or recovered in India - - - - | 99,601 | |
| Copper supplied to the Calcutta Mint for Coinage purposes - - - - - | 19,894 | |
| Stores chargeable to Provincial and Local Funds; to Foreign States; and against Income derived from Roorkee and other Workshops - - - - - - - - | 99,492 | |
| | | 1,076,973 |
| TOTAL DISBURSEMENTS - - - £. | | 20,807,487 |
| BALANCE on the 31st March 1879, including Sums in the hands of Sub-Accountants - - £. | | 1,112,712 |
| £. | | 21,920,199 |

*Thos. W. Keith*, Accountant General.

## No. 3.

AN ACCOUNT of the DEBTS and CREDITS in *England* of the GOVERNMENT of *India*, on 31st March 1879.

| | | | |
|---|---|---|---|
| **DEBTS.** | | | |
| East India Bonds: | | £. | £. |
| Bonds bearing interest at 4 per cent. per annum | | 5,496,700 | |
| Bonds not bearing interest | | 20,917 | |
| | | 5,517,617 | |
| Add—Bond issued as security for temporary loan to the like amount | | 1,000,000 | |
| | | | 6,517,617 |
| India Four per Cent. Debentures | | | 7,596,500 |
| „ Five per Cent. Stock, capital of the stock | | | 17,200,000 |
| „ Four per Cent. Stock - ditto | | | 28,715,000 |
| East India Stock, Capital Stock of the East India Company, Redemption Money unclaimed | | | 8,189 |
| Ditto - - ditto - - ditto - dividends unclaimed | | | 22,196 |
| Imperial Government—On account of non-effective Charges for Troops serving in India | | | 890,000 |
| Estimated Amount owing for Stores purchased for India | | | 95,000 |
| Indian Guaranteed Railway Companies: Amount remaining in the Home Treasury to the credit of the following Companies, after deducting sums drawn in India (partly estimated) in excess of Capital paid into the Indian Treasuries: | | £. | |
| Bombay, Baroda, and Central India Railway Company | | 266,960 | |
| Madras Railway Company | | 36,147 | |
| Oude and Rohilkund Railway Company | | 268,413 | |
| Scinde, Punjab, and Delhi Railway Company | | 463,928 | |
| | | 1,035,448 | |
| Deduct—Amount due by the undermentioned Companies on account of Payments (partly estimated) in excess of Receipts in England and in India: | £. | | |
| East Indian Railway Company | 188,320 | | |
| Eastern Bengal Railway Company | 120,616 | | |
| Great Indian Peninsula Railway Company | 187,102 | | |
| South Indian Railway Company | 91,267 | | |
| | | 587,305 | |
| | | | 448,143 |
| | | £. | 61,492,645 |

No. 3.—An Account of the Debts and Credits in *England* of the Government of *India*, on 31st March 1879—*continued*.

| CREDITS. | | £. |
|---|---|---|
| Cash | | 1,112,712 |
| Military and other Public Stores remaining unshipped | | 80,000 |
| Computed Value of Buildings, Land, and other Property, viz.: | £. | |
| India Office: Building, Furniture, and Fittings | 540,000 | |
| Library | 67,000 | |
| Museum | 200,000 | |
| Value of Property in Charles-street, acquired by the Secretary of State in Council, after allowing for loss on widening the street | 60,000 | |
| Store Department, Belvedere-road, Lambeth | 68,000 | |
| Royal Indian Engineering College, Cooper's Hill | 100,000 | |
| Royal India Lunatic Asylum, Ealing | 40,000 | |
| Value of Leasehold Interest in Nos. 8 and 9, Queen-street Place, Southwark Bridge, acquired of the East India Irrigation and Canal Company | 4,100 | |
| | | 1,079,100 |
| Amount advanced in England and in India to 31st December 1878, on account of Guaranteed Interest on the subscribed Capital of the undermentioned Railway Companies, less the aggregate of the Net Revenue Balances, for the several half-years to 30th June 1878: | | |
| East Indian Railway Company | 4,227,435 | |
| Eastern Bengal Railway Company | 440,043 | |
| Oude and Rohilkund Railway Company | 1,386,309 | |
| | | 6,053,787 |
| (Simple interest at various rates is chargeable on the above-mentioned advances.) | | |
| Madras Irrigation and Canal Company: | | |
| For Guaranteed Interest on subscribed Capital to 31st March 1879 | 861,735 | |
| For Amount advanced on Loan, outstanding | 372,000 | |
| For Interest accrued to 31st March 1879, on account of the Loan to the Company of 600,000 *l.* | 232,104 | |
| | | 1,465,839 |
| | £. | 9,791,438 |

| | |
|---|---|
| Brought down, Amount of Debts | £. 61,492,645 |
| Ditto - ditto Credits | 9,791,438 |
| Debts in excess of Credits | £. 51,701,207 |

*Thos. W. Keith*, Accountant General.

## No. 4.

A LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*, and the SALARIES and ALLOWANCES payable in respect thereof, on the 31st March 1879.

| | Number. | Salaries and Allowances. |
|---|---|---|
| | | £. |
| Secretary of State; two Under Secretaries of State; Assistant Under Secretary of State; and fifteen Members of Council | 19 | 27,026 |
| Correspondence Department: consisting of seventy-three officers and clerks | 73 | 36,358 |
| Military Funds Department: consisting of eleven officers and clerks, one of whom is Agent to the Administrators General in India | 11 | 3,259 |
| Accountant General's Department: consisting of forty-three officers and clerks | 43 | 15,322 |
| Registry and Despatch Department: consisting of twelve officers and clerks | 12 | 4,689 |
| Store Department: consisting of forty-nine officers and clerks, nine supervisors of the first and second grades, and twenty-seven examiners and assistant examiners of stores | 85 | 24,587 |
| Miscellaneous Departments: consisting of Government Director of Indian Railway Companies; Superintendent of Engineering Supplies, and clerk to ditto; Superintendent of Military Supplies, and two assistants to ditto; Librarian, assistant to ditto; two Members of the Medical Board for the examination of officers of the Indian services; Legal Adviser to the Secretary of State; Political Aide-de-Camp to the Secretary of State; Clerk of the Council; Clerk of the Works; two Keepers of the Records; and Lithographic Printer | 17 | 10,016 |
| Office-keepers and messengers | 63 | 6,999 |
| Housekeeper, assistant housekeeper, housemaids, and charwomen | 33 | 1,376 |
| | 356 | 129,632 |
| Miscellaneous Departments not on the Permanent Establishment: consisting of Assistant to the Director of Transports at the Admiralty, Assistant Military Secretary to His Royal Highness the Commander in Chief, Clerk to ditto, Registrar of the Orders of the Star of India and of the Indian Empire, four Clerks to the Legal Adviser; also, at the Store Depôt, Medical Attendant on Labourers, two Examiners of Malt Liquor, two Assistants to ditto, Cooper for examination of Casks of Beer supplied to India, two Assistants to ditto, and Medical Examiner of Drugs | 17 | 5,965 |
| Artisans and labourers employed at the India Office | 18 | 1,459 |
| Artisans and labourers employed in the Department of the Director General of Stores | 113 | 8,130 |
| | 504 | 145,186 |

| | Number. | £. | £. | | |
|---|---|---|---|---|---|
| India Museum: | | | | | |
| *Permanent Establishment*: | | | | | |
| Director of the India Museum; two assistants, and one sub-assistant to ditto | 4 | 1,850 | | | |
| Messengers | 2 | 196 | | | |
| | | | 2,046 | | |
| *Non-Permanent Establishment*: | | | | | |
| Two assistants to the Director of the India Museum | 2 | 730 | | | |
| Artisans and labourers | 11 | 849 | | | |
| Charwomen | 2 | 91 | | | |
| | | | 1,670 | | |
| | 21 | | 3,716 | 21 | 3,716 |
| | | | | 525 | 148,902 |
| Salaries and wages of clerks and labourers temporarily employed in the India Office and Store Department | | | | 89 | 6,340 |

*Thos. W. Keith*, Accountant General.

## No. 5.

AN ACCOUNT of New or Increased SALARIES, ESTABLISHMENTS, or PENSIONS granted or created in *Great Britain*, between 1st April 1878 and 31st March 1879.

| | AMOUNT PER ANNUM. |
|---|---|
| **SALARIES.** | |
| — Nil. — | |
| **ESTABLISHMENTS.** | |
| — Nil. — | |
| **PENSIONS.** | |
| Miss Wilhelmina Baigrie, pension granted in consideration of the highly distinguished services of her late brother, Colonel Robert Baigrie, Bombay Staff Corps | £. s. d.<br>100 – – |
| Captain Arthur Baker, late Bengal Uncovenanted Service, pension granted on abolition of the appointment of Master Attendant, Calcutta, consequent on the reorganisation of the New India Marine Service | *Rs.* *a.* *p.*<br>6,000 – – |
| George Pendall, late Labourer, Store Department, pension granted on account of ill-health | £. s. d.<br>16 4 1 |
| Mr. Patrick Carnegy, late Bengal Uncovenanted Service, personal allowance granted for distinguished service during the Mutiny | 100 – – |
| Mrs. Sophia Carnegy, mother of the late Mr. Patrick T. Carnegy, Political Officer of the Naga Hills who was killed during the recent Naga Expedition; a pension | *Rs.* *a.* *p.*<br>700 – – |
| Mrs. Dorothea Field, pension granted in consideration of her having lost five sons in the service, and being dependent to a great extent on her son Colonel King, 13th Bengal Native Infantry, who died at Malta, and having regard to her great age | £. s. d.<br>30 – – |
| Mr. William Griggs, late superintendent of Photographic Establishment, Peckham, pension granted as a special case and particularly in consideration of the good service rendered by him in the preparation of the "Mahabhashya" | 150 – – |
| Mrs. Mary Glover, widow of Conductor, Bengal Establishment, subsistence allowance | 20 – – |
| Mrs. Mary Holman, widow of Conductor, Bengal Establishment, subsistence allowance | 20 – – |
| Mr. George W. Kellner, C.S.I., of the Bengal Uncovenanted Service, late Accountant General, Military Department, pension granted in special recognition of his services to Government (in addition to a donation of 3,000 *l.*) | *Rs.* *a.* *p.*<br>6,000 – – |
| Mrs. Nancy Mills, late housemaid, India Office, pension granted on account of infirmity and ill-health | £. s. d.<br>27 6 – |
| Mrs. Mary A. Murphy, widow of Lieutenant J. Murphy, Bombay European veterans, subsistence allowance continuable during widowhood | 36 – – |
| Mrs. Susanna Roberts, late housemaid, India Office, pension granted on account of infirmity and ill-health | 27 6 – |
| Mrs. Mary Shore, widow of Captain and Deputy Commissary T. Shore, Bombay Retired List, subsistence allowance granted in consideration of her age and poverty, and not being entitled to pension from the Military Fund, late Lord Clive's Fund | 36 – – |
| Miss Alicia M. Taylor, daughter of the late Colonel Meadows Taylor, C.S.I., pension granted in consideration of the distinguished services rendered during a long series of years to India by the late Colonel Taylor | 100 – – |

*Thos. W. Keith*, Accountant General.

## No. 6.

ALLOWANCES, COMPENSATIONS, and SUPERANNUATIONS, granted between 1st April 1878 and 31st March 1879, under Act 21 & 22 Vict. c. 106.

| NAME. | OFFICE. | Period of Service. | Age. | Salary. | Annual Pension. |
|---|---|---|---|---|---|
| | | *Years.* | *Years.* | £. | £. |
| Sir Thomas L. Seccombe K.C.S.I., C.B. | Financial Secretary | 50 | 66 | 1,700 | 1,700 |

Sir T. L. Seccombe retains the office of Assistant Under Secretary of State.

*Thos. W. Keith*, Accountant General.

## No. 7.

COMPENSATIONS granted to the Families of DECEASED OFFICERS of the East India Company's late Maritime Service, in the form of Annuities, between 1st April 1878 and 31st March 1879, under Act 3 & 4 Will. 4, c. 85.

| NAME. | Date of Grant. | Annual Pension. | |
|---|---|---|---|
| | | £. s. d. | |
| Mrs. Ann E. Ingram, widow of 2nd Mate - | 2 September 1878 | 56 – – | During widowhood. |

*Thos. W. Keith*, Accountant General.

## No. 8.

## INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

### SUMMARY of EXPENDITURE on CAPITAL ACCOUNT, to 31st March 1878.

| | | | £. s. d. | £. s. d. |
|---|---|---|---|---|
| CAPITAL ACCOUNT: | | | | |
| Total Capital Expenditure to 31st March 1877 - - - - - - - - - | | | - - | 1,158,188 1 10 |
| Total Capital Expenditure from 1st April 1877 to 31st March 1878: | Charges. | Credits. | | |
| On account of Persian Gulf Section: | | | | |
| In India: | Rs. a. p. | Rs. a. p. | | |
| Workshop Capital - - - - - - - | 96 9 10 | — | | |
| Value of cable core brought into stock - - | - - | 8,816 – – | | |
| Improvements to buildings at Kurrachee, Gwadur, and Jashk - - - - - - | 4,440 – – | — | | |
| Balances of suspense heads "Advances" and "Sales" - - - - - - - | 641 11 2 | — | | |
| Balance credited to Capital Account - - | 3,637 11 – | - - | 363 15 4 | |
| On account of Persian Section: | 8,816 – – | 8,816 – – | | |
| In India: | | | | |
| Erection of 2nd wire in April 1869 (arrear charge) - - - - - - - - - | 3,075 11 2 | — | | |
| Value of stores issued from balance - - - | - - | 445 10 – | | |
| Balances of suspense heads "Advances" and "Sales" - - - - - - - - - | - - | 17,878 10 10 | | |
| Balance credited to Capital Account - - | 15,248 9 8 | - - | 1,524 17 2 | |
| | | | | 1,888 12 6 |
| Deduct— | | | | |
| Miscellaneous Receipts: Rs. | 18,324 4 10 | 18,324 4 10 | | 1,156,299 9 4 |
| On account of Persian Section: | | | | |
| In India: | | Rs. a. p. | | |
| Balance of fourth instalment of 1,000 tomans on account of substitution of iron standards for wooden poles - - - | | 1,616 4 11 | | |
| Fifth instalment of 1,000 tomans on same account - - - | | 4,000 – – | | |
| | Rs. | 5,616 4 11 | 561 12 7 | |
| Received in England: | | | | |
| On account of Persian Telegraph Debt - - - - - - - - - | | | 1,986 1 4 | |
| | | | | 2,547 13 11 |
| TOTAL Capital Account to 31st March 1878 - - - £. | | | | 1,153,751 15 5 |

## No. 8.—Indo-European Government Telegraph Department—*continued.*

### REVENUE ACCOUNT for the Year ended 31st March 1878.

*Dr.*

| | Through. £. s. d. | Local. £. s. d. | Total. £. s. d. | £. s. d. |
|---|---|---|---|---|
| To Traffic Earnings from 1st April 1877 to 31st March 1878: | | | | |
| In Persian Gulf | 35,485 3 9 | 1,948 10 1 | 37,433 13 10 | |
| In Persian Section | 1,970 15 6 | 2,234 13 3 | 4,205 8 9 | |
| *Less,* Two-thirds Local Receipts due to Persian Government, Article VIII., Section 4, Persian Treaty, withheld as "set off" to claims of this Department on account Articles I. and X. of same Treaty, and other claims, and credited as follows:— | - - - | 1,489 15 6 | 1,489 15 6 | |
| Capital Account £. 561 s. 12 d. 7 | | | | |
| Revenue Account 400 - - | | | | |
| Retained against other claims 528 2 11 | 1,970 15 6 | 744 17 9 | 2,715 13 3 | |
| Total £. | 37,455 19 3 | 2,693 7 10 | 40,149 7 1 | 40,149 7 1 |
| To Profit and Loss: | | | £. s. d. | |
| Profit arising from Mean Rate Collections, *viâ* Turkey | | | 105 15 10 | |
| Balance of unsettled traffic for 1874–5 | | | 17 1 8 | |
| | | | 122 17 6 | |
| *Less,* Exchange and Commission | | | 39 4 5 | 83 13 1 |
| To Contribution of Persian Government towards the Cost of Line Guards, Article X. of Treaty of 2nd December 1872, 1,000 tomans, deducted, as above, from Persia's share of Teheran-Bushire Receipts | | | | 400 - - |
| To Miscellaneous Receipts: | In India. £. s. d. | In England. £. s. d. | Total. £. s. d. | |
| Persian Gulf Section | 304 11 3 | - - | 304 11 3 | |
| Persian Section | 278 19 6 | - - | 278 19 6 | |
| Total £. | 583 10 9 | - - | 583 10 9 | 583 10 9 |
| To Balance, being Excess of Expenditure over Receipts | | | | 39,123 13 10 |
| | | | £. | 80,340 4 9 |

*Cr.*

| | £. s. d. | £. s. d. |
|---|---|---|
| By Expenditure from 1st April 1877 to 31st March 1878: | | |
| In India: | | |
| *Persian Gulf Section:* | | |
| Pay and Establishments | 36,003 8 - | |
| Engineering Branch | 2,880 8 - | |
| Cable Steamer "Amberwitch" | 8,329 - - | |
| Political Charges | 8,221 8 - | |
| Public Works | 504 16 - | |
| Profit and Loss (cash stolen, &c.) | 293 6 - | |
| | 56,232 6 - | |
| *Less,* Value of Stores issued from Stock | 7,148 10 - | |
| | 49,083 16 - | |
| *Persian Section* | 18,463 12 - | |
| | 67,547 8 - | 67,547 8 - |
| In England: | | |
| *Persian Gulf Section:* | | |
| Chief Direction and London Office (share of) | 2,354 8 9 | |
| Advertising and Agencies ditto | 1,032 17 2 | |
| Constantinople Office | 343 15 2 | |
| Establishment (Absentee Allowances, &c.) | 1,277 12 9 | |
| Stores and Freight | 2,037 12 7 | |
| Allowance to Indo-European Company for duplicate line, *viâ* Ekaterinodar, share of | 2,141 18 11 | 9,188 5 4 |
| *Persian Section:* | | |
| Chief Direction and London Office (share of) | 1,177 4 5 | |
| Advertising and Agencies ditto | 516 8 7 | |
| Establishment | 1,296 - - | |
| Stores and Freight | 323 6 1 | |
| Allowance to Indo-European Company, for duplicate line, *viâ* Ekaterinodar, share of | 192 12 - | |
| Allowance to Rev. O. F. Walton, in respect of his deceased brother's estate | 99 - 4 | 3,604 11 5 |
| | £. | 80,340 4 9 |

*Items in Finance and Revenue Accounts.*

| | £. |
|---|---|
| Page 42 | 58,688 |
| " | 8,859 |
| | £. 67,547 |

*In England.*

| | £. s. d. |
|---|---|
| Persian Gulf Section, as above | 9,188 5 4 |
| Persian Section, as above | 3,604 11 5 |
| Payments to the Indo-European Telegraph Company, for Balance due to them in respect of Traffic Earnings | 12,481 2 3 |
| Amount in Home Accounts £. | 25,273 19 - |

No. 8.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—*continued.*

STATEMENT of RECEIPTS and OUTSTANDINGS on account of TRAFFIC EARNINGS, for the Year ended 31st March 1878.

| | | | | | | |
|---|---|---|---|---|---|---|
| Accounted for in India: | | | | | | |
| Persian Gulf Section: | *Rs.* *a.* *p.* | *Rs.* *a.* *p.* | | | £. s. d. | |
| In Year ended 31st March 1878 | - - | 4,22,213 2 8 | | | | |
| *Deduct,* On account of previous Year | 69,498 4 - | | | | | |
| Exchange | 3 7 9 | 69,501 11 9 | | | | |
| | | 3,52,711 6 11 | | | | |
| *Add,* Refunds | - - | 942 9 6 | | | | |
| Adjusted since | - - | 27,256 7 - | | *Rs.* *a.* *p.* | | |
| | | | | 3,80,910 7 5 | 38,091 - 11 | |
| Persian Section: | *Rs.* *a.* *p.* | | | | | |
| In Year ended 31st March 1878 | 33,874 13 2 | | | | | |
| *Deduct,* On account of previous year | *Rs.* 4,625 6 4 | | | | | |
| Ditto - - ditto | 22 11 10 | | | | | |
| | 4,648 2 2 | | | | | |
| | 29,226 11 - | | | | | |
| *Add,* Recovered since | 41 6 9 | *Rs.* *a.* *p.* | | | | |
| | | 29,268 1 9 | | | | |
| *Less,* Adjustments yet to be made | - - | 44 5 6 | | | | |
| TOTAL, 7,305 tomans 9 krans 8 shahis, at 250 krans = 100 rupees | - - | - - - | | 29,223 12 3 | 2,922 7 6 | |
| Amounts due at end of Official Year: | | | | £. *s.* *d.* | | |
| By Ottoman Telegraph Administration | - - | - - - | | 3,614 9 11 | | |
| ,, Persian Government | - - | - - - | | 559 5 8 | | |
| ,, Unadjusted Traffic: short Collections | - - | - - - | | 40 3 - | | |
| ,, Write back of excess credit in 1875-76 | - - | - - - | | 3 13 - | | |
| c | | | | | 4,217 11 7 | |
| *Less,* Amount payable at end of official Year: | | | | | 45,231 - - | |
| To Indo-European Telegraph Company | - - | - - - | | 3,442 12 8 | | |
| Reserved from Persian Terminal Earnings as set-off to Claims under Articles I. and X. of Treaty, and on account of other Claims on that Government, fcs. 37,244·37 = | - - | - - - | | 1,489 15 5 | | |
| Refunds, Balance of Account | - - | - - - | | 4 4 10 | | |
| Profit on mean rate Collections, *viâ* Turkey | - - | - - - | | 105 15 10 | | |
| Recoveries of Unsettled Traffic of previous Years | - - | - - - | | 35 9 9 | | |
| Amount recovered for message not charged in accounts for 1876-77 | - - | - - - | | 3 14 5 | | |
| | | | | | 5,081 12 11 | |
| | | | | £. | 40,149 7 1 | |

No. 8.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—*continued.*

ABSTRACT of CASH RECEIPTS in HOME TREASURY, from 1st April 1877 to 31st March 1878, showing the Accounts on which received.

| FROM WHOM RECEIVED. | Net Balances Received into Home Treasury. | ON WHAT ACCOUNT. | | | | GROSS TOTALS. | DEDUCTIONS. | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | On account of Persian Debt. | Traffic Account, 1875–76. | Recoveries on account of Unadjusted Traffic. | Suspense Account, 1874–75. | | Refunds. | Claims allowed on account of Over-payments in former Years. | Loss by Exchange, Commission, &c. | TOTAL DEDUCTIONS. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Ottoman Government - - - - - - - | 4,162 18 1 | - - - | 4,140 13 9 | 81 9 7 | 6 15 7 | 4,228 18 11 | 5 14 5 | 21 2 - | 39 4 5 | 66 - 10 |
| Indo-European Telegraph Company - - - - | 1,986 1 4 | 1,986 1 4 | - - - | - - - | - - - | 1,986 1 4 | — | — | — | — |
| £. | 6,148 19 5 | 1,986 1 4 | 4,140 13 9 | 81 9 7 | 6 15 7 | 6,215 - 3 | 5 14 5 | 21 2 - | 39 4 5 | 66 - 10 |

## No. 8.—Indo-European Government Telegraph Department—*continued.*

### STATEMENT of Outstanding Accounts on the 31st March 1878.

| PARTICULARS. | Due to. | Due by. | | |
|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| **Persian Government:** | | | | |
| Balance of Traffic Account, 1869–70 | 782 2 9 | — | | |
| " " " 1870–71 | - - | - - - | 1,883 8 2 | |
| " " " 1871–72 | - - | - - - | 3,392 4 10 | |
| " " " 1872–73 | - - | - - - | 3,413 8 10 | |
| " " " 1873–74 | - - | - - - | 341 12 7 | |
| " " " 1874–75 | - - | - - - | 5 5 - | |
| " " " 1875–76 | 6 5 8 | — | — | |
| " " " 1876–77 | - - | - - - | 17 9 10 | |
| " " " 1877–78 | - - | - - - | 559 5 9 | |
| | 788 8 5 | | 9,612 15 - | |
| *Less*, "Due to," as above | - - | 788 8 5 | | |
| 3,000 tomans paid on account by Persian Government, = *Rs.* 12,048. 3. 0.= | - - | 1,200 - - | | |
| Surrender by Department of terminal rates held in suspense account | - - | 2,517 16 7 | | |
| Surrender by Department of terminal rates held by Indo-European Company | - - | 657 16 2 | | |
| | | | 5,164 1 2 | |
| | | | 4,448 13 10 | |
| Cost of repairing wilful damage to Line to 31st March 1877, chargeable to Persian Government under Art. XII. of Treaty of 2nd December 1872 | *Toms. ks. sh.* 7,644 - - | *Toms. ks. sh.* | | |
| Additional expenditure to 31st March 1878 | 1,059 5 - | 8,703 5 - | | |
| *Less*, Paid on account | - - | 220 - - | | |
| | | 8,483 5 - = | 3,393 8 - | |
| Balance of old debt for Line Guards to 31st March 1873 | - - | 2,975 - - | 1,190 - - | |
| Persia's share of International Office Expenses paid in London: | £. s. d. | £. s. d. | | |
| For 1872 (Fcs. 346·50) | - - | 13 13 4 | | |
| " 1873 ( " 372·00) | - - | 14 17 4 | | |
| " 1874 ( " 255·00) | - - | 10 3 7 | | |
| | | | 38 14 3 | |
| Balance due by Persia on account Arts. I. and X. of Treaty of 1872, for 1876–77 | - - | 161 12 7 | | |
| Fifth annual instalment of 1,000 tomans, payable by Persia, under Art. I. of Treaty of 1872 | - - | 400 - - | | |
| Fifth annual instalment of 1,000 tomans, payable by Persia, under Art. X. of Treaty of 1872 | - - | 400 - - | | |
| Two-thirds of Teheran-Bushire Terminal Receipts for 1877–78, due to Persia, under Art VIII., Section 4, of Treaty of 1872 | 1,489 15 6 | | | |
| | 1,489 15 6 | 961 12 7 | 9,070 16 1 | |
| *Less*, "Due by," as above | 961 12 7 | | | |
| Balance due to Persia, but placed provisionally against other claims | 528 2 11 | | | |
| *Less*, "Due to," as above | - - | 528 2 11 | | |
| Amount due annually to Persian Government under Treaty of 1868, but withheld for four years ended 12th March 1878, 12,000 tomans | - - | 4,800 - - | 5,328 2 11 | |
| | | | | *3,742 13 2 |
| **Ottoman Government:** | | | | |
| Balance of Traffic Account, 1876–77 | - - | - - - | † 2,907 8 3 | |
| " " " 1877–78 | - - | - - - | † 3,614 10 - | |
| | | | | 6,521 18 3 |
| **Indo-European Telegraph Company:** | | | | |
| Balance of Traffic Account 1877–78, due to Company | † 3,442 12 8 | | | |
| | £. 3,442 12 8 | | £. | 10,264 11 5 |

* Her Majesty's Minister at Teheran continues to withhold payment of the Jashk Royalty of 3,000 tomans.
† These balances have since been paid.

No. 8.—Indo-European Government Telegraph Department—*continued.*

STATEMENT of Particulars of the Sums shown as Receipts in *India*, at page 37 of the Finance and Revenue Accounts.

| PARTICULARS. | Reference to page of Home Accounts. | Persian Gulf Section. | Persian Section. | Total | |
|---|---|---|---|---|---|
| | | | | Indian Currency. | British Currency. |
| | | *Rs.* | *Rs.* | *Rs.* | £. |
| Capital - - - - - - - - | — | — | — | — | — |
| Revenue : | | | | | |
| Traffic receipts - - - - | 44 | 4,22,213 | 33,875 | — | — |
| Sale proceeds of Stores, Fines, Exchange on Home Allotments, House Rent from Director of Persian Telegraph Department - - - | 43 | 3,046 | 2,789 | — | — |
| Total Revenue - - | | 4,25,259 | 36,664 | 4,61,923 | 46,192 |
| Total Capital and Revenue - - | | 4,25,259 | 36,664 | 4,61,923 | 46,192 |

London Office, 23 April 1879. *A. Brasher*, Superintendent.

No. 9. - - - - - - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the INDIAN

| | £. s. d. |
|---|---|
| **RECEIPTS.** | |
| 1. CAPITAL CHARGES OF THE SERVICE: | |
| Nil. | |
| 2. SALARIES, &c., OF ESTABLISHMENTS: | |
| Adjustment of erroneous Charge in connection with the Establishment at Bombay - - | 2 – 10 |
| 3. REPAIRS, &c., FOR THE TROOP SHIPS: | |
| Credits on account of value of Naval Stores returned into Store or supplied to other Ships by the Troop Ships; Proceeds of Sale of unserviceable Stores; Value of Oil, &c., used for Culinary purposes (transferred to Item 7), and Sums recovered for Damages to Ships' Fittings, &c. - - - - - - - - - - - - £. s. d. 463 14 6 | |
| Repayment by the Admiralty on account of depreciation of the "Serapis" while employed in connection with the visit of H.R.H. the Prince of Wales to India - - - - - - - - - - - - 8,000 – – | |
| | 8,463 14 6 |
| 4. FURNITURE, MESS TRAPS, &c., FOR SALOONS AND CABINS OF THE TROOP SHIPS: | |
| Credits on account of value of Cabin Furniture, &c., taken over for Imperial Service - - - - - - - - - - - - £. s. d. 1,340 8 11 | |
| Proceeds of Sale of unserviceable Stores; Recoveries from Troops, &c., on account of Losses or Damages; and Payments by the Engineers of the Troop Ships for the use of Government Mess Traps - - - - 153 9 3 | |
| | 1,493 18 2 |
| 5. COALS FOR THE TROOP SHIPS: | |
| Value of Coal consumed for Culinary purposes (transferred to Item 7); Repayments for Coal supplied to other Ships or sold, and for Coal expended during employment on Imperial Service - - - - - - - - - - - - - - | 2,715 17 10 |
| 6. MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS: | |
| Mess Contributions of Officers of the Troop Ships and Military Officers; Payments by the Admiralty on account of Naval and Military Officers conveyed in the Troop Ships on Imperial Service, and by Military Officers for their Families, and for extra Articles supplied; Credit on account of Passengers conveyed on the General Service of India; Proceeds of Sale of empty Packages; and Cost of Messing Saloon Servants and others, and of supplies for Sick, &c. (transferred to other Heads of Service) - - - - | 24,402 8 5 |
| 7. VICTUALLING OF SEAMEN AND TROOPS: | |
| Ration Stoppages from Troops; Recoveries from the Troops and Crews for Loss, &c., of Mess Utensils; Payments by Admiralty for Supplies for Naval Service, and for Victualling Troops and Seamen conveyed in the Troop Ships on Imperial Service; Value of Provisions supplied for use of the General Mess (transferred to Item 6), and for the use of Troops conveyed in Freight Ships (transferred to Item 19); Credit for Porter supplied to the Commissariat Department at Bombay, and proceeds of Sale of unserviceable Stores - - - - - - - - - - - - - | 22,496 9 5 |
| 8. MEDICINES, &c., FOR THE TROOP SHIPS: | |
| Credit for value of Medicines and Hospital Stores returned, principally in connection with a reduction of the establishment of Hospital Stores - - - - - - - - | 281 16 9 |
| 9. BEDDING FOR TROOPS: | |
| Recoveries from Troops on account of Bedding, &c., lost: Proceeds of Sale of unserviceable Bedding - - - - - - - - - - - - - - - - - | 265 – 6 |
| Carried forward - - - £. | 60,121 6 5 |

## No. 9.

TROOP SERVICE, from the 1st April 1877 to the 31st March 1878.

| DISBURSEMENTS. | £. | s. | d. |
|---|---|---|---|
| 1. CAPITAL CHARGES OF THE SERVICE: | | | |
| Nil. | | | |
| 2. SALARIES, &c., OF ESTABLISHMENTS: | | | |
| Salaries, Wages, and Contingencies of Establishments in England, Egypt, and India; including Repairs, &c., of Office Furniture and Fittings in Egypt and India - - | 8,317 | 6 | 8 |
| 3. REPAIRS, &c., FOR THE TROOP SHIPS: | | | |
| Naval and Gunners' Stores supplied for the Troop Ships; and Cost of Stores and Labour expended in their repair, principally at Portsmouth Dockyard - - - - - | 46,422 | 3 | 9 |
| 4. FURNITURE, MESS TRAPS, &c., FOR SALOONS AND CABINS OF THE TROOP SHIPS: | | | |
| Furniture, Mess Traps, and Lamps for Saloons and Cabins of the Troop Ships supplied or repaired; and Bedding for Military Officers and their Families - - - - - | 2,113 | 4 | 10 |
| 5. COALS FOR THE TROOP SHIPS: | | | |
| Payments to the Admiralty and to Contractors for Supplies to the Troop Ships; and Value of Supplies made to them at Bombay; including Coaling Expenses - - - - | 24,053 | 19 | 9 |
| 6. MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS: | | | |
| Payments by Paymasters of the Troop Ships, or to Contractors, for Supplies for the General Mess on board the Troop Ships; and Value of Ships' Provisions used for General Mess (transferred from Item 7) - - - - - - - - - - | 33,485 | 10 | 5 |
| 7. VICTUALLING OF SEAMEN AND TROOPS: | | | |
| Payments to the Admiralty or to Contractors on account of Provisions, Mess Utensils and Implements supplied for the Crews of the Troop Ships and for Troops and their Families; Lights and Culinary Fuel for use on board the Troop Ships, and Allowances in lieu of Provisions or Lights; Value of Supplies from the General Mess Stores, and computed Cost of Victualling Saloon Servants (transferred from Item 6) - - - - - | 51,585 | 13 | – |
| 8. MEDICINES, &c., FOR THE TROOP SHIPS: | | | |
| Medicines and Hospital Necessaries for Crews of the Troop Ships, and for Troops and their Families - - - - - - - - - - - - - | 873 | 18 | 8 |
| 9. BEDDING FOR TROOPS: | | | |
| Bedding for Troops embarked; also Washing and repairing Bedding - - - - | 1,386 | 2 | 7 |
| Carried forward - - - £. | 168,037 | 19 | 8 |

No. 9.—An Account of the Receipts and Disbursements of the Indian Troop

| | £. s. d. | £. s. d. |
|---|---|---|
| Brought forward - - - | | 60,121 6 5 |
| **RECEIPTS—*continued.*** | | |
| **10. Clothing, &c., for Crews of the Troop Ships:** | | |
| Recoveries from the Officers and Men of the Troop Ships on account of Clothing, Tobacco, and Soap issued on payment; Value of Articles returned into Store, and Proceeds of Sale of unserviceable Clothing, &c. - - - - - - - - - - - - | | 4,710 12 – |
| **11. Pay and Allowances of Officers and Crews of the Troop Ships:** | | |
| Credits on account of Payments for Imperial Service made by the Paymasters of the Troop Ships in prior years - - - - - | 6,045 – 5 | |
| Recoveries of Sums overpaid - - - - - - - - - | 3 14 10 | |
| | | 6,048 15 3 |
| **12. Travelling Expenses of Officers and Crews of the Troop Ships:** | | |
| Nil. | | |
| **13. Pilotage and Miscellaneous Expenses of the Troop Ships:** | | |
| Nil. | | |
| **14. Tenders and Boats:** | | |
| Credit in adjustment of Charges on account of the Hospital Hulk "Semiramis," at Bombay - - - - - - - - - - | 2,512 7 9 | |
| Proceeds of Sale of unserviceable Stores in Egypt, and Value of a Cablet returned into Store - - - - - - - - - - | 32 10 6 | |
| | | 2,544 18 3 |
| **15. Repairs, &c., of the Victoria Buildings at Suez:** | | |
| Proceeds of Sale of unserviceable Stores, &c., and Value of Articles returned into Store - | | 18 – – |
| **16. Transit Charges through Egypt:** | | |
| Recoveries from Military Officers on account of the Dues paid to the Suez Canal Company for passage of their Families, and Credit on account of Passengers conveyed on the General Service of India, and on Imperial Service - - - - - - - - | | 171 12 – |
| **17. Books, Stationery, and Miscellaneous Expenses:** | | |
| Recoveries on account of Library Books Lost or Damaged; Gain by Exchange, and Miscellaneous Receipts - - - - - - - - - - - - - | | 205 15 10 |
| Carried forward - - - £. | | 73,820 19 9 |

Service, from the 1st April 1877 to the 31st March 1878—*continued.*

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought forward - - - | | | | 168,037 | 19 | 8 |
| **DISBURSEMENTS—*continued.*** | | | | | | |
| **10. Clothing, &c., for Crews of the Troop Ships:** | | | | | | |
| Clothing, Tobacco, and Soap drawn from Naval Yards for issue (principally on payment) to Officers and Crews of the Ships, and commuted Allowance paid in lieu of Gratuitous Clothing - - - - - - - - - - - - - - - - | | | | 3,559 | 10 | 10 |
| **11. Pay and Allowances of the Officers and Crews of the Troop Ships:** | | | | | | |
| Payments on board, and to the Admiralty, for Pay and Allowances of Officers and Men of the Troop Ships - - - - - - - - - - - - - - | | | | 69,193 | 8 | – |
| **12. Travelling Expenses of Officers and Crews of the Troop Ships:** | | | | | | |
| Travelling Expenses and Subsistence of Officers and Men joining the Troop Ships on appointment, &c. - - - - - - - - | 115 | 5 | 7 | | | |
| Conveyance of part of the Crew of "Euphrates" from Portsmouth, &c., to Birkenhead - - - - - - - - - - - - - | 227 | 4 | 8 | | | |
| | | | | 342 | 10 | 3 |
| **13. Pilotage and Miscellaneous Expenses of the Troop Ships:** | | | | | | |
| Pilotage Allowance to the Navigating Officers of the Troop Ships, and to Pilots at Portsmouth, &c.; Maintenance of the Crews of the Troop Ships in Hospitals and Prisons; Allowances (in lieu of Subsistence and Lodgings) to Crew residing on shore; Expenses of Mooring and Unmooring the Troop Ships; Premiums on Paymasters' Bonds; Washing, Carriage Hire, Postage, &c. - - - - - - - - - | | | | 675 | 15 | 8 |
| **14. Tenders and Boats:** | | | | | | |
| Payments to the Admiralty and to Contractors for Coals and Stores supplied for, and Repairs to, the Tenders, Boats, &c., in Egypt, and Pay and Expenses of their Crews - | | | | 2,725 | 16 | 2 |
| **15. Repairs, &c., of the Victoria Buildings at Suez:** | | | | | | |
| Fire Insurance of Buildings, &c.; Payments for Painting, Repairs, Water Rate, &c. - | | | | 409 | – | – |
| **16. Transit Charges through Egypt:** | | | | | | |
| Payments to the Suez Canal Company for passage of the Troop Ships and Steam Tenders, and of the Officers, Troops, and their Families conveyed; and Incidental Expenses - | | | | 34,931 | 8 | 1 |
| **17. Books, Stationery, and Miscellaneous Expenses:** | | | | | | |
| Books, Stationery, and Printing at Home and in India; Stationery Allowance to the Paymasters of the Troop Ships, and Allowances for care of the Military Libraries on board; Telegrams; Forage and Gear for use of Horses conveyed, and Miscellaneous Expenses - - - | 1,151 | 19 | 7 | | | |
| Expenses of embarking Troops at Queenstown, and Charges for embarking and landing Troops at Bombay, during the years 1876–77 and 1877–78 - - - - - - - - - - - | 3,408 | 18 | 6 | | | |
| Cost of Fenders supplied in 1870 for use at Suez - - - - | 261 | 2 | 4 | | | |
| | | | | 4,822 | – | 5 |
| Carried forward - - - £. | | | | 284,697 | 9 | 1 |

No. 9.—An Account of the Receipts and Disbursements of the Indian Troop

| | £. | s. | d. |
|---|---|---|---|
| Brought forward - - - | 73,820 | 19 | 9 |
| RECEIPTS—*continued.* | | | |
| 18. Freight of Troops in other than Her Majesty's Indian Troop Ships: | | | |
| Recoveries of Messing Contributions and Ration Stoppages from Troops conveyed in Her Majesty's Ships and hired Steamers; Proceeds of Sale of unserviceable Stores, and Value of Stores returned by those Ships and taken over for other Services - - - | 78 | 13 | 6 |
| 19. Repayments on account of Water supplied: | | | |
| Repayments on account of Water supplied by the Indian Troop Service at Bombay in prior years - - - - - - - - - - - - - - - | 1,301 | 10 | 8 |
| 20. Repayments on account of Passages and Conveyance of Stores: | | | |
| Payments from Naval Funds for Officers, Troops, &c., conveyed in the Troop Ships, and for use of the Ships when employed on Imperial Service; and Credit for Conveyance in the Troop Ships of Passengers, Horses, &c., on the General Service of India - - | 9,256 | 18 | 1 |
| Total Receipts - - - £. | 84,458 | 2 | – |

STATEMENT showing the Agreement of the Totals of Receipts and Disbursements for the Indian Troop Receipts and Disbursements shown in the foregoing

| RECEIPTS. | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Total Receipts of Indian Troop Service, per Home Accounts, 1877–78 - - - - | 37,256 | 17 | 10 | | | |
| Ditto - - ditto - - in India, per Finance-and-Revenue Accounts for the same Year - - - - - - - - - | 22,642 | 9 | 10 | | | |
| | | | | 59,899 | 7 | 8 |
| *Add*— | | | | | | |
| Extra Receipts by Sub-accountants, principally in respect of Messing and Mess Contributions | 21,957 | 11 | 10 | | | |
| Transfers between Heads of Expenditure (*see* Contra) - - - - - - - - - | 6,722 | 13 | – | | | |
| Transfers to the Debit or Credit of the Troop Service, not shown as separate transactions in the Home Accounts, but abated from the Totals under Receipts and Disbursements (*see* Contra) | 5,478 | 5 | 7 | | | |
| | | | | 34,158 | 10 | 5 |
| | | | | 94,057 | 18 | 1 |
| *Abate*— | | | | | | |
| Receipts through Accounts of the Troop Service relating to Imperial Service - - - | 7,256 | 3 | 9 | | | |
| Ditto - - ditto - - relating to the General Service of India - | 2,144 | 14 | 7 | | | |
| Ditto - - ditto - - for Income Tax - - - - - - - | 198 | 13 | 9 | | | |
| Repayments by Sub-accountants of Balances due on closing their accounts - - - - | – | 4 | – | | | |
| | | | | 9,599 | 16 | 1 |
| Total Receipts - - - £. | | | | 84,458 | 2 | – |

Admiralty, 8 February 1879.

Service, from the 1st April 1877 to the 31st March 1878—*continued.*

| | £. | s. | d. |
|---|---|---|---|
| Brought forward - - - | 284,697 | 9 | 1 |
| **DISBURSEMENTS—*continued.*** | | | |
| 18. FREIGHT OF TROOPS IN OTHER THAN HER MAJESTY'S INDIAN TROOP SHIPS: | | | |
| Conveyance in Hired Steamers from Bombay to this Country of Surplus Troops, at the close of the Season 1876–77; Balance due for similar service in Her Majesty's Ships and Hired Steamers at the close of the previous Seasons; and Passages of Persons in continuation of Voyages commenced in Indian Troop Ships - - - - - - | 4,538 | 17 | 1 |
| TOTAL EXPENDITURE - - - £. | 289,236 | 6 | 2 |
| *Abate*—Receipts per Contra - - - - - - - - | 84,458 | 2 | – |
| NET EXPENDITURE from 1st April 1877 to 31st March 1878 - - - £. | 204,778 | 4 | 2 |

SERVICE appearing in the HOME and FINANCE-and-REVENUE ACCOUNTS of *India* for the Year 1877–78, and the Total ACCOUNT of EXPENDITURE for the same Year.

| DISBURSEMENTS. | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| TOTAL DISBURSEMENTS of the INDIAN TROOP SERVICE, per Home Accounts, 1877–78 - - | 256,800 | 2 | 1 | | | |
| Ditto - - ditto - - - in India, per Finance-and-Revenue Accounts for the same Year - - - - - - - - - | 9,657 | 11 | 8 | 266,457 | 13 | 9 |
| *Add*— | | | | | | |
| Expenditure by Sub-accountants, from Extra Receipts, per Contra - - - - - | 21,957 | 11 | 10 | | | |
| Transfers between Heads of Expenditure, per Contra - - - - - - - | 6,722 | 13 | – | | | |
| Transfers to the Debit or Credit of the Troop Service, not shown as separate transactions in the Home Accounts, but abated from the Totals under Receipts and Disbursements (*see* Contra) | 5,478 | 5 | 7 | 34,158 | 10 | 5 |
| | | | | 300,616 | 4 | 2 |
| *Abate*— | | | | | | |
| Disbursements through Accounts of the Troop Service relating to Imperial Service - - | 8,142 | 12 | 5 | | | |
| Ditto - - - ditto - - - relating to the General Service of India | 3,236 | 2 | 11 | | | |
| Ditto - - - ditto - - - for Income Tax repaid - - - | – | 18 | 8 | | | |
| Repayments by Sub-accountants of Balances due on closing their accounts - - - - | – | 4 | – | 11,379 | 18 | – |
| TOTAL DISBURSEMENTS - - - £. | | | | 289,236 | 6 | 2 |
| *Abate*—Receipts per Contra - - - - - - - - - | | | | 84,458 | 2 | – |
| TOTAL NET EXPENDITURE as shown in the Annual Account for 1877–78 - - - - £. | | | | 204,778 | 4 | 2 |

*W. R. Mends,*
Director of Transport Services.

*C. J. Cruttenden,*
Deputy Director of Transport Services and Assistant for India.

## No. 10.

STATEMENT showing the NET EXPENDITURE incurred on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1878.

| | £. | s. | d. |
|---|---|---|---|
| Salaries and Allowances of President, Professors, &c. | 8,459 | 15 | – |
| Steward's Salary, Wages of Servants, &c. | 1,876 | 11 | 6 |
| Travelling Expenses, Advertisements, Postage, &c. | 232 | 18 | – |
| Rates and Taxes, Maintenance of Building, Repairs of Furniture, &c. | 1,366 | 14 | 1 |
| Lights, Fuel, and other House Articles | 1,169 | 4 | 11 |
| Provisions, Wines, &c. | 4,164 | 11 | 2 |
| Laundry: Wages and Stores | 463 | 6 | 8 |
| Expenditure on Library, Laboratory, Workshops, &c. | 786 | 2 | 10 |
| Lecturers, Examiners, &c. | 464 | 10 | 5 |
| Pupilage Fees to Engineers | 280 | – | – |
| Lodging Allowance of Students on Practical Course | 799 | – | – |
| Expenses of Students visiting Works, &c. | 182 | 5 | – |
| Salary of Chaplain and Expenses attending Divine Service | 239 | 1 | 9 |
| | 20,484 | 1 | 4 |
| Deduct—Receipts on Garden, Farm, and Dairy in excess of Expenditure | 57 | – | – |
| NET Expenditure during the Year ended 31st March 1878 £. | 20,427 | 1 | 4 |

The above Expenditure has been brought to Charge, as follows:—

| | £. | s. | d. |
|---|---|---|---|
| Disbursements: | | | |
| Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses | 21,401 | 6 | 5 |
| Deduct—Refund of Fee, included in the above Amount | 50 | – | – |
| | 21,351 | 6 | 5 |
| RECEIPTS: | | | |
| Sale of Provisions, Farm Produce, &c. | 924 | 5 | 1 |
| £. | 20,427 | 1 | 4 |

FEES received from Students in 1877–78:

| | £. | | |
|---|---|---|---|
| In England | 16,160 | 17 | 7 |
| Less—Fee refunded, as above | 50 | – | – |
| | 16,110 | 17 | 7 |
| In India (*see* page 107 of the East India Finance and Revenue Accounts) | 2,143 | – | – |
| £. | 18,253 | 17 | 7 |

*Thos. W. Keith*, Accountant General.

No. 11.

A COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS of the Home Treasury of the Government of *India*, for the Year 1877-78.

| | 1877-78. | | Increase. | Decrease. |
|---|---|---|---|---|
| | Estimate of January 1877. | Account. | | |
| | £. | £. | £. | £. |
| RECEIPTS | 16,296,700 | 14,877,441 | — | 1,419,259 |
| DISBURSEMENTS | 16,347,639 | 16,514,751 | 167,112 | — |

| RECEIPTS. | 1877-78. Estimate of January 1877. | 1877-78. Account. | Increase. | Decrease. | EXPLANATIONS OF INCREASE OR DECREASE. |
|---|---|---|---|---|---|
| **REVENUE, ORDINARY.** | £. | £. | £. | £. | |
| FOREST: Amount received from the Admiralty for Teak Timber forwarded from India, &c. | — | 13,434 | 13,434 | — | An exceptional receipt. |
| MINT: Proceeds of Sales of Indian Coins sent to this Country for Assay | — | 37 | 37 | — | |
| TELEGRAPH: Indo-European Telegraph | 6,100 | 6,149 | 49 | — | |
| INTEREST: Interest realised from Investment of Cash Balance, &c. | 10,000 | 23,617 | 13,617 | — | In consequence of the subscribers to the Debenture Loan of 3,000,000 *l.* having generally paid up in full, the Cash Balance was for a time larger than had been estimated in January 1877, and the rate of interest obtainable was unusually high. |
| RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: Subscriptions to Widows' Funds of the Home Establishment, Fees, &c. | 10,500 | 13,509 | 3,009 | — | Mainly owing to the receipt of subscriptions to the India Office Provident Fund recently established. |
| Subscriptions to the Indian Military and Medical Funds, and the Indian Navy Fund | 81,000 | 88,602 | 7,602 | — | Owing to the large number of Officers who have availed themselves of recent retirement schemes, and whose subscriptions are consequently now received in this country. |
| MISCELLANEOUS: Sale proceeds of Books and unserviceable Stores; pay, &c., of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c. | 6,000 | 6,170 | 170 | — | |
| Fines and Penalties incurred by Contractors in providing Stores and Freight | 3,000 | 12,105 | 9,105 | — | The amount of fines remitted is shown as a payment in the Account, the fines incurred being stated net in the Estimate of January 1877. |
| Proceeds of Sales of Chinchona Bark | 3,000 | 50,434 | 47,434 | — | Owing to the receipt from India of a much larger supply than had been anticipated, and to the favourable state of the market in this country. |
| ARMY: Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; retrenchments on account of Messing, &c. | 45,000 | 58,710 | 13,710 | — | The Account includes a receipt of 6,687 *l.* for Indian War Medals sent to the Mint to be melted; and the receipts on account of the Indian Troop Service exceeded the Estimate. |
| Subscriptions to the Indian Service Family Pension Fund | 2,000 | 1,255 | — | 745 | |
| PUBLIC WORKS: Royal Indian Engineering College: Fees from Students, &c. | 17,300 | 17,085 | — | 215 | |
| Carried forward £. | 183,900 | 291,107 | | | |

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1877-78—*continued.*

| RECEIPTS—*continued.* | 1877-78. Estimate of January 1877. | 1877-78. Account. | Increase. | Decrease. | EXPLANATIONS OF INCREASE OR DECREASE. |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | |
| Brought forward - - - | 183,900 | 291,107 | | | |
| REVENUE FROM PRODUCTIVE PUBLIC WORKS: | | | | | |
| IRRIGATION: | | | | | |
| Rent of Houses acquired from the East India Irrigation and Canal Company - | 800 | 765 | - - | 35 | |
| DEBT INCURRED: | | | | | |
| India 4 per Cent. Stock - - - - - - - - - - - - - - | - - | 1,280,000 | 1,280,000 | - - | Rendered necessary by the discontinuance for a time of the drawings of Bills on India, owing to the pressure caused by the Famine in Madras. |
| India 4 per Cent. Debentures - - - - - - - - - - - - - | - - | 3,000,000 | 3,000,000 | - - | |
| | — | 4,280,000 | | | |
| DEPOSITS: | | | | | |
| Premium realised by the sale of India 4 per Cent. Stock and Debentures - - - | - - | 59,141 | 59,141 | - | |
| REPAYMENT OF ADVANCES: | | | | | |
| From Her Majesty's Treasury, in repayment of Disbursements in England for purchase of Malt Liquor, &c., on behalf of the Imperial Government - - - - - | 4,000 | 2,167 | - - | 1,833 | |
| * REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA: | | | | | |
| From Her Majesty's Treasury and other Public Departments, in repayment of Advances in India on account of Emigration of Coolies, Indian Native Troops employed in China, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - - - | 103,000 | 106,735 | 3,735 | — | |
| Miscellaneous Receipts - - - - - - - - - - - - - - | 5,000 | 3,071 | - - | 1,929 | |
| Bills of Exchange on India - - - - - - - - - - - - - | 16,000,000 | 10,134,455 | - - | 5,865,545 | *Vide* explanation above, against "Debt Incurred" and "Deposits." |
| | 16,108,000 | 10,244,261 | | | |
| TOTAL - - - £. | 16,296,700 | 14,877,441 | | | |

# DISBURSEMENTS.

## EXPENDITURE, ORDINARY:

| | | | | | |
|---|---|---|---|---|---|
| **CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:** | | | | | |
| LAND REVENUE: | | | | | |
| Law Charges in connection with Appeals from India | 1,700 | 576 | - - | 1,124 | |
| Stores for India | 2,700 | 2,791 | 91 | — | |
| FOREST: | | | | | |
| Allowances to successful Candidates for the Indian Forestry Department, &c. | 2,600 | 2,737 | 137 | — | |
| Freight from India of Teak Timber forwarded to this country for sale | - - | 4,596 | 4,596 | - - | *Vide* receipt on this account above. |
| Stores for India | - - | 5 | 5 | — | |
| EXCISE: | | | | | |
| Stores for India | - - | 4,702 | 4,702 | - - | In January 1877 it was thought that this payment would be made in the year 1876–77. |
| SALT: | | | | | |
| Stores for India | - - | 810 | 810 | - - | No information of the probable requirements for 1877–78 had been received from India in January 1877, and the demand for stores for these services is very uncertain. |
| OPIUM: | | | | | |
| Stores for India | - - | 1,762 | 1,762 | - - | |
| STAMPS: | | | | | |
| Stores for India | 25,900 | 28,460 | 2,560 | - - | The requisitions for stamps for Bombay have proved to be larger than was anticipated. |
| MINT: | | | | | |
| Cost of Assay of Indian Coins | - - | 25 | 25 | — | |
| Stores for India | 3,200 | 26,209 | 23,009 | - - | In January 1877 no Estimate had been received from India of the requirements of the Bombay Mint during 1877–78. |
| POST OFFICE: | | | | | |
| Payments under the Postal arrangement with the Lords of Her Majesty's Treasury | 70,000 | 75,125 | 5,125 | - - | On the settlement of the account for 1875–76 a balance of 5,125 *l.* was payable from Indian Revenues. |
| Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad | 3,600 | 3,600 | — | — | |
| Stores for India | 24,400 | 17,861 | - - | 6,539 | Owing to a delay in the supply of stamps and stamped envelopes a portion of the amount estimated was not paid till 1878–79. |
| TELEGRAPH: | | | | | |
| Indo-European Telegraph | 24,200 | 25,274 | 1,074 | - - | The increase occurs in payments to the Indo-European Telegraph Company, on account of earnings. |
| Red Sea and India Telegraph | 18,027 | 18,027 | — | — | |
| Indian Telegraph Department: Absentee Allowances and Contingent Expenses | 7,000 | 4,961 | - - | 2,039 | The officers on furlough during 1877-78, being mostly junior in the Service, were in receipt of smaller allowances than those in this country in January 1877, on whose receipts the Estimate was based. |
| Telegraph Lines in India: Stores for India | 52,200 | 36,508 | - - | 15,692 | A portion of the payments included in the Estimate was deferred till 1878–79. |
| ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS: | | | | | |
| His Highness Maharajah Duleep Sing | 21,067 | 21,067 | — | — | |
| | 256,594 | 275,096 | | | |
| **CHARGES ON THE REVENUE OF INDIA:** | | | | | |
| INTEREST ON DEBT: | | | | | |
| Interest on Loans contracted in England | 2,327,045 | 2,447,607 | 120,562 | - - | Owing to the issue, in the year 1877, of 1,500,000 *l.* India Bonds and 3,000,000 *l.* India Debentures. |
| Dividends on the Indian Transfer Loan | 44,500 | 44,675 | 175 | — | |
| INTEREST ON OTHER OBLIGATIONS: | | | | | |
| Interest on Deposits in Regimental Savings Banks of Men returned from India | - - | 716 | 716 | — | |
| ADMINISTRATION: | | | | | |
| Home Establishments, &c. | 220,000 | 208,772 | - - | 11,228 | Consequent on the transfer of the cost of Stationery and Printing, 6,900 *l.*, to a special head of service, to a reduction in the cost of Postage of Despatches to and from India, and to three quarterly payments only having been made on the latter account during the year. |
| Expenses attending the Extension of the India Store Depôt | 1,400 | 527 | - - | 873 | |
| Payments on account of Administration in India | 3,200 | 3,997 | 797 | — | |
| Stores for India | 2,200 | 2,397 | 197 | — | |
| Carried forward £. | 2,598,345 | 2,708,691 | | | |

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1877-78—*continued*.

| DISBURSEMENTS—*continued.* | 1877-78. Estimate of January 1877. | 1877-78. Account. | Increase. | Decrease. | EXPLANATIONS OF INCREASE OR DECREASE. |
|---|---|---|---|---|---|
| EXPENDITURE, ORDINARY—*continued.* | | | | | |
| CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON—Brought forward | £. 256,594 | £. 275,096 | £. | £. | |
| CHARGES ON THE REVENUE OF INDIA—*continued.* | | | | | |
| Brought forward | 2,598,345 | 2,708,691 | | | |
| MINOR DEPARTMENTS: | | | | | |
| Stores for India | 17,600 | 9,646 | - - | 7,954 | In the absence of information from India, the Estimate was based on the payments of former years. |
| Other Payments | 21,000 | 21,233 | 233 | — | |
| LAW AND JUSTICE: | | | | | |
| Stores for India | 500 | 193 | - - | 307 | |
| Other Payments | 3,600 | 237 | - - | 3,363 | The Estimate provided for passage and outfit allowances for one Chief Justice and three Judges, but no Judges proceeded to India during the year. |
| MARINE: | | | | | |
| Pensions and Retired Allowances | 46,500 | 43,074 | - - | 3,426 | |
| Furlough and Absentee Allowances | 1,000 | 1,081 | 81 | — | |
| Commutation of Pensions of Officers of the late Indian Navy | - - | 1,453 | 1,453 | — | |
| Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas | 70,000 | 69,680 | - - | 320 | |
| Sundry items | 500 | 924 | 424 | — | |
| Stores for India | 26,800 | 35,487 | 8,687 | - - | The Estimate was based on information received from India. |
| EDUCATION: | | | | | |
| Passage and Outfit of Educational Officers on appointment | 600 | 391 | - - | 209 | |
| ECCLESIASTICAL: | | | | | |
| Passage and Outfit of Chaplains on appointment, &c. | 1,400 | 1,350 | - - | 50 | |
| Stores for India | - - | 78 | 78 | — | |
| STATIONERY AND PRINTING: | | | | | |
| Stores for India | 176,500 | 182,436 | 5,936 | - - | In January 1877 no Estimate had been received from India of the probable requirements for stationery in Bengal, and the demands have exceeded the Estimate made in this country, which was based on the expenditure of previous years. |
| Other Payments | - - | 6,900 | 6,900 | - - | Included in the Estimate under "Administration." |
| POLITICAL AGENCIES AND OTHER FOREIGN SERVICES: | | | | | |
| Mission to the Court of Persia | 12,000 | 12,000 | — | — | |
| Her Majesty's Establishments in China | 56,500 | 58,327 | 1,827 | - - | This is expenditure for three years. |
| Special Mission of Sir H. Bartle E. Frere, Bart., G.C.B., G.C.S.I., to Zanzibar | - - | 4,100 | 4,100 | - - | In January 1877 it was anticipated that this sum would be paid in the year 1876-77. |
| Sundry items | 1,000 | 4,522 | 3,522 | - - | The Account includes expenses attending the Visit to this country of the Kashgar Envoy and Suite, and payments on account of Secret Service. |
| Stores for India | - - | 235 | 235 | — | |
| SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES | 1,236,000 | 1,255,309 | 19,309 | - - | Increased payments on account of the Bengal Civil Service Annuity Fund. |
| MISCELLANEOUS: | | | | | |
| Allowances to Candidates for the Covenanted Civil Service of India, Expenses of the Royal India Lunatic Asylum, Miscellaneous Charges on Stores for India, &c. | 33,000 | 38,610 | 5,610 | - - | The Account includes a payment of 6,760 *l.* on account of cost, repairs, and freight to India of Insignia of the Order of the Star of India. |
| Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight | - - | 7,998 | 7,998 | - - | For explanation, *vide* Receipt on this Account. |

| | | | | | |
|---|---|---|---|---|---|
| CIVIL FURLOUGH AND ABSENTEE ALLOWANCES | 238,000 | 235,122 | - - | 2,878 | Consequent on decrease in the number of officers on furlough. |
| ARMY—EFFECTIVE: | | | | | |
| Home Charges of Her Majesty's Regiments serving in India | 700,000 | 641,092 | - - | 58,908 | Payments on account of arrears for previous years were postponed. |
| Furlough Allowances of Officers of the Indian Service | 203,000 | 203,443 | 443 | — | |
| Indian Troop Service | 268,200 | 256,800 | - - | 11,400 | The Estimates are framed in communication with the Director of Transport Services. |
| Passage of Officers and Troops otherwise than in Troop Ships | 7,900 | 4,610 | - - | 3,290 | |
| Miscellaneous | 36,000 | 40,530 | 4,530 | - - | The payment to the War Office of arrears due in respect of Surgeons studying at Netley exceeded the Estimate. |
| Stores for India | 996,000 | 1,154,461 | 158,461 | - - | The increase, which occurs in Ordnance stores, is due partly to the postponement of payments estimated to be made in the year 1876-77, and partly to increased demands during 1877-78. |
| ARMY—NON-EFFECTIVE: | | | | | |
| The Imperial Government, on account of Retired Pay, &c., of Troops serving or having served in India | 550,000 | 648,841 | 98,841 | - - | A larger amount was paid on account of arrears than was estimated. |
| The Imperial Government, on account of Deferred Pay to discharged or deceased Soldiers for service in India, subsequent to 1st April 1876 | 40,000 | - - | - - | 40,000 | The mode of adjusting the arrears due on this account was not decided within the year. |
| Retired Pay of Officers of the Indian Service, including Colonels' Allowances | 1,020,000 | 1,031,541 | 11,541 | - - | |
| The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance | 100,000 | 83,982 | - - | 16,018 | The payments under the retirement scheme promulgated in January 1877 were then very uncertain. |
| Lord Clive's Fund: Pensions, &c. | 108,000 | 114,917 | 6,917 | — | |
| The Imperial Government, on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues, of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army | 130,000 | 100,000 | - - | 30,000 | The balance on this account was postponed. |
| Charge to India for cost of absorption of Supernumerary Commissions in British Regiments | 3,500 | - - | - - | 3,500 | |
| Gratuities, equal to the value of their Commissions, granted to Officers of British (formerly Indian) Regiments on their retirement from the Service | 5,000 | - - | - - | 5,000 | The arrangements under which these charges are incurred are drawing to a close, and no payments were made in the year 1877-78. |
| Indian Service Family Pension Fund | 1,000 | 1,033 | 33 | — | |
| PUBLIC WORKS—ORDINARY: | | | | | |
| Furlough Pay and Allowances of Officers in the Public Works Department | 54,000 | 67,703 | 13,703 | - - | Consequent on the increased number of officers on furlough. |
| Royal Indian Engineering College | 24,000 | 21,401 | - - | 2,599 | The "practical course" of the students during their last term at the College has been discontinued, and the charges thereby reduced. |
| Sundry items | 4,000 | 4,845 | 845 | - - | The account includes the salaries and travelling allowances of students retained for a year |
| Stores for India | 5,700 | 2,693 | - - | 3,007 | in this country after having passed out of the Royal Indian Engineering College. |
| EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS: | | | | | |
| Stores for India | - - | 7,089 | 7,089 | - - | An unforeseen expenditure. |
| Other Payments | - - | 3,596 | 3,596 | - - | |
| | 8,797,145 | 9,087,654 | | | |
| EXPENDITURE ON PRODUCTIVE PUBLIC WORKS: | | | | | |
| GUARANTEED INTEREST, &c. | 4,692,000 | 4,685,600 | - - | 6,400 | Consequent on the discharge of certain debentures and the renewal of others at a reduced rate of interest. |
| PRODUCTIVE PUBLIC WORKS—CAPITAL EXPENDITURE: | | | | | |
| State Railways | 603,000 | 1,146,549 | 543,549 | - - | The account includes the cost of a large number of locomotives, and a supply of rails, &c., for the Dhoond and Mumad Line, forwarded to India for famine relief. |
| Irrigation Works | 3,500 | 274 | - - | 3,226 | The principal payment estimated to be made on this account was postponed to the year 1878-79. |
| | 606,500 | 1,146,823 | | | |
| Carried forward £. | 14,352,239 | 15,195,173 | | | |

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1877-78—*continued*.

| DISBURSEMENTS—*continued*. | 1877-78. Estimate of January 1877. | 1877-78. Account. | Increase. | Decrease. | EXPLANATIONS OF INCREASE OR DECREASE. |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | |
| Brought forward - - - | 14,352,239 | 15,195,173 | | | |
| ADVANCES REPAYABLE: | | | | | |
| For purchase of Malt Liquor, &c., on behalf of the Imperial Government - - - | 4,000 | 2,927 | - - | 1,073 | |
| REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA: | | | | | |
| Advances on account of the Bengal, Madras, and Bombay Civil Funds - - - | 158,000 | 160,000 | 2,000 | — | |
| Her Majesty's Postmaster General, on account of Postage collected in India - - | 60,000 | 51,582 | - - | 8,418 | |
| *Ditto*, on account of Sums received in India for Money Orders - - - - - | 49,000 | 51,869 | 2,869 | — | |
| Family Remittances, Remittances by Administrators General, &c. - - - - - | 644,000 | 554,677 | - - | 89,323 | The Estimate was based on the payments made on account of Family Remittances during the early part of the year 1876-77, which were exceptionally high. |
| Miscellaneous Payments to be brought to charge or recovered in India - - - | 80,000 | 68,569 | - - | 11,431 | |
| Copper supplied to the Calcutta Mint for Coinage purposes - - - - - - | 30,500 | 57,552 | - 27,052 | - - | In the absence of information from India, the Estimate was based on the average of past years. A large indent was subsequently received. |
| Stores chargeable to Provincial and Local Funds; to Foreign States; and against income derived from Workshops - - - - - - - - - - - | 77,700 | 59,446 | - - | 18,254 | |
| | 1,099,200 | 1,003,695 | | | |
| GUARANTEED RAILWAY COMPANIES: | | | | | |
| | 1877-78: Estimate of Jan. 1877. | 1877-78: Account. | | | |
| | £. | £. | | | |
| Withdrawals - - - | 1,406,600 | 2,590,191 | | | |
| Receipts - - - - | 514,400 | 2,277,235 | | | |
| Net Withdrawals - £. | 892,200 | 312,956 | 892,200 | 312,956 | - - 579,244 The Estimates are framed in communication with the Railway Companies, and are liable to great fluctuations. |
| TOTAL - - £. | | | 16,347,639 | 16,514,751 | |

India Office, 13 May 1879.

*Henry Waterfield*, Financial Secretary.

No. 12.

# A COMPARISON of the ORIGINAL and REGULAR ESTIMATE of the RECEIPTS and DISBURSEMENTS of the Home Treasury of the Government of *India*, for the Year 1878-79.

| | 1878-79. | | Increase. | Decrease. |
|---|---|---|---|---|
| | Estimate of January 1878. | Estimate of May 1879, presented to Parliament. | | |
| | £. | £. | £. | £. |
| RECEIPTS | 17,329,300 | 19,969,743 | 2,640,443 | — |
| DISBURSEMENTS | 17,176,894 | 19,933,688 | 2,756,794 | — |

## RECEIPTS.

### REVENUE ORDINARY:

| | 1878-79. Estimate of January 1878. | 1878-79. Estimate of May 1879, presented to Parliament. | Increase. | Decrease. | EXPLANATIONS OF INCREASE OR DECREASE. |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | |
| FOREST: | | | | | |
| Receipts from Students for the Indian Forestry Department, on account of their expenses at the Forest School at Nancy | - | 1,495 | 1,495 | - | These are sums lodged with the Secretary of State by the Students for the cost of their maintenance at Nancy. Prior to January 1878, such expenses were defrayed by the Students without the intervention of this office. |
| MINT: | | | | | |
| Proceeds of Sales of Indian Coins sent to this Country for Assay | - | 52 | 52 | — | |
| TELEGRAPH: | | | | | |
| Indo-European Telegraph | 4,900 | 23,067 | 18,167 | - | Consequent on the "Common Purse" arrangement established between the Government and the Eastern and Indo-European Telegraph Companies. |
| INTEREST: | | | | | |
| Interest realised from Investment of Cash Balance, &c. | 10,000 | 15,434 | 5,434 | - | During a portion of the year the rate of interest obtainable was unusually high. |
| MINOR DEPARTMENTS: | | | | | |
| Proceeds of sales of Chinchona bark | 3,000 | 23,894 | 20,894 | - | Owing to the receipt from India of a much larger supply than had been anticipated, and to the favourable state of the market in this country. |
| Receipts in respect of the India Museum, subscriptions from Chambers of Commerce for copies of Work on Textile Manufactures, &c. | 1,000 | 932 | - | 68 | |
| MEDICAL: | | | | | |
| Pay, &c., of inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c. | 1,800 | 1,828 | 28 | — | |
| RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: | | | | | |
| Subscriptions to Widows' Funds of the Home Establishment, Fees, &c. | 12,000 | 16,008 | 4,008 | - | The Estimate of May 1879 includes the proceeds of the sale of a portion of the invested capital of the Elders' Widows' Fund, in accordance with the Act 41 & 42 Vict. c. 47. |
| Subscriptions to the Indian Military and Medical Funds, and the Indian Navy Fund | 85,000 | 87,320 | 2,320 | — | |
| MISCELLANEOUS: | | | | | |
| East India Stock: Repayment by the Bank of England of Redemption Money unclaimed | - | 1,382 | 1,382 | — | |
| From the Imperial Government for Departmental Expenses incurred in connection with the Abyssinian Expedition | - | 4,345 | 4,345 | - | An exceptional receipt consequent on the final adjustment of the Accounts of the Expedition. |
| Sale proceeds of Books and unserviceable Stores | 4,200 | 4,297 | 97 | — | |
| Fines and Penalties incurred by Contractors in providing Stores and Freight | 3,000 | 3,875 | 875 | — | |
| ARMY: | | | | | |
| Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; retrenchments on account of Messing, &c. | 33,000 | 46,069 | 13,069 | - | The increase occurs in the receipts on account of the Indian Troop Service, and for clothing, accoutrements, &c., brought from India with troops. |
| Subscriptions to the Indian Service Family Pension Fund | 2,000 | 1,709 | - | 291 | |
| PUBLIC WORKS: | | | | | |
| Royal Indian Engineering College: Fees from Students, &c. | 18,400 | 16,781 | - | 1,619 | The Estimate of January 1878 included the rent of houses now shown separately in the next item, and more students than were estimated have been permitted to defer payment of part of their fees. |
| Caried forward £. | 178,300 | 248,488 | | | |

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1878–79—*continued*.

| | 1878–79. | | Increase. | Decrease. | EXPLANATIONS OF INCREASE OR DECREASE. |
|---|---|---|---|---|---|
| RECEIPTS—*continued*. | Estimate of January 1878. | Estimate of May 1879, presented to Parliament. | | | |
| | £. | £. | £. | £. | |
| Brought forward | 178,300 | 248,488 | | | |
| REVENUE FROM PRODUCTIVE PUBLIC WORKS: | | | | | |
| IRRIGATION: | | | | | |
| Rent of Houses acquired from the East India Irrigation and Canal Company | - - | 552 | 552 | - - | Included in the preceding item in the Estimate of January 1878. |
| DEBT INCURRED: | | | | | |
| India 4 per Cent. Stock | - - | 1,855,584 | 1,855,584 | - - | Towards the discharge of 2,874,500 *l.* India Debentures, and to meet the deficiency in the Cash Balance caused by the falling off in the demand for Bills on India. |
| India 4 per Cent. Debentures | - - | 371,000 | 371,000 | - - | |
| Temporary Loans on Security of East India Bonds | - - | 1,500,000 | 1,500,000 | - - | |
| | — | 3,726,584 | | | |
| DEPOSITS: | | | | | |
| Premium realised by the Sale of India 4 per Cent. Stock, &c. | - - | 20,056 | 20,056 | - - | |
| REPAYMENT OF ADVANCES: | | | | | |
| In repayment of Disbursements in England on account of the Abyssinian Expedition | - - | 5,006 | 5,006 | - - | In final adjustment of the Accounts of the Expedition. |
| In repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c. | 4,000 | 3,007 | - - | 993 | |
| | 4,000 | 8,013 | | | |
| REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA: | | | | | |
| From Her Majesty's Treasury and other Public Departments, in repayment of Advances in India on account of Emigration of Coolies, Indian Native Troops employed in China, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. | 117,000 | 87,764 | - - | 29,236 | Mainly consequent on the postponement of a receipt included in the Estimate of January 1878 on account of the Perak Expedition. |
| Ditto, in part repayment of Disbursements in India on account of the Abyssinian Expedition | 25,000 | 6,878 | - - | 18,122 | The sums of 4,345 *l.* and 5,006 *l.* on this account are shown above under the heads "Revenue" and "Repayment of Advances" respectively, and the total amount due on the final adjustment of the Accounts proved less than was estimated in January 1878. |
| Ditto, on account of the Expedition to the Mediterranean | - - | 400,000 | 400,000 | - - | Not contemplated in January 1878. |
| Miscellaneous Receipts | 5,000 | 6,650 | 1,650 | — | |
| Bills of Exchange on India | 17,000,000 | 13,948,565 | - - | 3,051,435 | Owing to the falling off in the demand for Bills on India. |
| Amount remitted from India by Bills of Exchange on London | - - | 1,516,193 | 1,516,193 | - - | |
| | 17,147,000 | 15,966,050 | | | |
| TOTAL £. | 17,329,300 | 19,969,743 | | | |
| **DISBURSEMENTS.** | | | | | |
| **EXPENDITURE, ORDINARY:** | | | | | |
| CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE AND DIRECT CLAIMS THEREON: | | | | | |
| LAND REVENUE: | | | | | |
| Law Charges in connection with Appeals from India | 700 | 842 | 142 | — | |
| Stores for India | 2,200 | 952 | - - | 1,248 | |

| | | | | | |
|---|---|---|---|---|---|
| FOREST: | | | | | |
| Allowances to successful Candidates for the Indian Forestry Department, &c. | 3,000 | 3,811 | 811 | — | |
| Stores for India | — | 17 | 17 | — | |
| OPIUM: | | | | | |
| Stores for India | 1,000 | 938 | — | 62 | |
| STAMPS: | | | | | |
| Stores for India | 49,700 | 41,646 | — | 8,054 | The indents received from India for stamped paper have fallen short of the Estimate of January 1878. |
| MINT: | | | | | |
| Stores for India | 22,000 | 9,175 | — | 12,825 | Certain heavy payments for weighing machines for the Bombay Mint, which were included in the Estimate of January 1878, have been postponed to the year 1879–80. |
| Other Payments | — | 209 | 209 | — | |
| POST OFFICE: | | | | | |
| Payments under the Postal arrangement with the Lords of Her Majesty's Treasury | 70,000 | 70,000 | — | — | |
| Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad | 3,600 | 3,600 | — | — | |
| Special Pay and Expenses of the representative of British India at the Postal Congress of Paris | — | 309 | 309 | — | |
| Stores for India | 24,500 | 17,447 | — | 7,053 | The decrease is in the cost of post cards, certain payments for which have been postponed to the year 1879-80. |
| TELEGRAPH: | | | | | |
| Indo-European Telegraph | 38,000 | 24,334 | — | 13,666 | Consequent on the postponement to the year 1879-80 of a portion of the cost of the cable steamer "Patrick Stewart." |
| Red Sea and India Telegraph | 18,027 | 18,027 | — | — | |
| Indian Telegraph Department: Absentee Allowances and Contingent Expenses | 6,000 | 5,047 | — | 953 | |
| Telegraph Lines in India: Stores for India | 74,300 | 35,025 | — | 39,275 | The supplies during the year fell short of the Estimates received from India. |
| ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS: | | | | | |
| His Highness Maharájah Duleep Sing | 21,067 | 34,065 | 12,998 | — | The Estimate of May 1879 includes an advance of 13,000 *l.* to the Maharajah, to be adjusted hereafter. |
| | 334,094 | 265,444 | | | |
| CHARGES ON THE REVENUE OF INDIA: | | | | | |
| INTEREST ON DEBT: | | | | | |
| Interest on Loans contracted in England | 2,584,000 | 2,548,438 | — | 35,562 | Consequent on the discharge of India 4 per cent. Debentures. |
| Dividends on the Indian Transfer Loan | 44,500 | 44,674 | 174 | — | |
| INTEREST ON OTHER OBLIGATIONS: | | | | | |
| Interest on Deposits in Regimental Savings Banks of Men returned from India | 1,000 | 876 | — | 124 | |
| ADMINISTRATION: | | | | | |
| Home Establishments, &c. | 210,300 | 215,627 | 5,327 | — | Owing to the increase in telegrams to India, to the transfer to this head of salaries previously charged under "Minor Departments," and to the payment within the year for five quarters' postage of Despatches, and of arrears of Rates and Taxes. |
| Expenses in connection with the Extension of the India Store Depôt | 1,000 | — | — | 1,000 | These expenses will probably not be incurred. |
| Payments on account of Administration in India | 2,000 | 2,091 | 91 | — | |
| Stores for India | 2,300 | 457 | — | 1,843 | |
| MINOR DEPARTMENTS: | | | | | |
| Stores for India | 15,500 | 5,538 | — | 9,962 | Complete Estimates under this head had not been received from India in January 1878. |
| Other Payments | 24,500 | 21,522 | — | 2,978 | The decrease occurs mainly in the expenses of the India Museum, and in the payments in this country on account of the Imperial Gazetteer of India. |
| Carried forward £. | 2,885,100 | 2,839,223 | | | |

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1878-79—*continued*.

| DISBURSEMENTS—*continued*. | 1878–79. Estimate of January 1878. | 1878–79. Estimate of May 1879, presented to Parliament. | Increase. | Decrease. | EXPLANATIONS OF INCREASE OR DECREASE. |
|---|---|---|---|---|---|
| EXPENDITURE, ORDINARY—*continued*. | | | | | |
| CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON—Brought forward | £. 334,094 | £. 265,444 | £. | £. | |
| CHARGES ON THE REVENUE OF INDIA—*continued*. | | | | | |
| Brought forward | 2,885,100 | 2,839,223 | | | |
| LAW AND JUSTICE: | | | | | |
| Stores for India | 600 | 144 | - | 456 | |
| Other Payments | 2,100 | 950 | - | 1,150 | The Estimate of January 1878 provided for passage and outfit allowance for one Chief Justice and one Puisne Judge, but no Chief Justice proceeded to India during the year. |
| MARINE: | | | | | |
| Pensions and Retired Allowances | 44,000 | 42,270 | - | 1,730 | Pensions to Officers of the late Indian Navy lapse from year to year. |
| Furlough and Absentee Allowances | 1,000 | 922 | - | 78 | |
| Commutation of Pensions of Officers of the late Indian Navy | - | 117 | 117 | — | |
| Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas | 70,000 | 70,000 | — | — | |
| Purchase from the Colonial Government of Ceylon of a Light Ship for the Krishna Shoal | - | 7,296 | 7,296 | - | An expenditure not contemplated in January 1878. |
| Sundry items | 500 | 1,223 | 723 | — | |
| *Stores for India* | 47,200 | 21,761 | - | 25,439 | The original Estimate received from Bombay for Coal appears to have included the total cost and freight, instead of the one-third payable in this country. |
| EDUCATION: | | | | | |
| Passage and Outfit of Educational Officers on appointment | 600 | 1,154 | 554 | - | A larger number of Educational Officers and Chaplains have proceeded to India during the year than was originally estimated. |
| ECCLESIASTICAL: | | | | | |
| Passage and Outfit of Chaplains on appointment | 900 | 1,600 | 700 | - | |
| Stores for India | 200 | 38 | - | 162 | |
| MEDICAL: | | | | | |
| Expenses of the Royal India Lunatic Asylum, Maintenance of Lunatics elsewhere, &c. | 7,200 | 7,208 | 8 | — | |
| STATIONERY AND PRINTING: | | | | | |
| Stores for India | 190,000 | 180,712 | - | 9,288 | |
| Other payments | 8,000 | 7,312 | - | 688 | |
| POLITICAL AGENCIES AND OTHER FOREIGN SERVICES: | | | | | |
| Mission to the Court of Persia | 12,000 | 12,000 | — | — | |
| Her Majesty's Establishments in China | 20,000 | - | - | 20,000 | Payment on this account has been postponed. |
| Sundry items | 1,000 | 684 | - | 316 | |
| Stores for India | 300 | 251 | - | 49 | |
| SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES | 1,254,000 | 1,312,574 | 58,574 | - | The payments on account of Civil Service Annuities and Military Funds have increased, and the Estimate of May 1879 includes 25,970 *l.* for refund to several officers of their subscriptions to the Bombay Medical Fund. |
| MISCELLANEOUS: | | | | | |
| Allowances to Candidates for the Covenanted Civil Service of India, Miscellaneous Charges on Stores for India, &c. | 25,800 | 23,660 | - | 2,140 | |
| Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight | - | 3,388 | 3,388 | - | The remissions during 1878–79 were principally in respect of Fines incurred in previous years. |
| CIVIL FURLOUGH AND ABSENTEE ALLOWANCES | 232,000 | 227,878 | - | 4,122 | Consequent on a decrease in the number of officers on furlough. |

| | | | | | |
|---|---|---|---|---|---|
| ARMY—EFFECTIVE: | | | | | |
| Home Charges of Her Majesty's Regiments serving in India | 700,000 | 714,639 | 14,639 | - - | The payments made to the War Office during the year on account of balances due on the Contingent and Clothing Accounts have exceeded the Estimate of January 1878. |
| Furlough Allowances of Officers of the Indian Service | 203,000 | 183,823 | - - | 19,177 | Consequent on the recall to duty of a large number of Military Officers on furlough in this country. |
| Indian Troop Service | 241,400 | 339,896 | 98,496 | - - | The Estimates are framed in communication with the Director of Transport Services. The increase is owing to 12 voyages having been made in the year instead of 10, to a large unexpected outlay on the "Malabar," and to part payment for new engines for the "Crocodile" and "Serapis." |
| Passage of Officers and Troops otherwise than in Troop Ships | 7,000 | 14,323 | 7,323 | - - | *Vide* explanation against Furlough Allowances above. |
| Miscellaneous | 38,000 | 26,434 | - - | 11,566 | The decrease occurs mainly in the charge for Surgeons studying at Netley, and in the Stud expenses. |
| Stores for India | 723,000 | 772,800 | 49,800 | - - | The increase occurs in Ordnance Stores. |
| ARMY—NON-EFFECTIVE: | | | | | |
| The Imperial Government on account of Retired Pay, &c., of Troops serving or having served in India | 650,000 | 650,000 | — | — | |
| Ditto, on account of Deferred Pay to discharged or deceased soldiers for service in India subsequent to 1st April 1876 | 8,000 | - - | - - | 8,000 | The deferred pay to soldiers is no longer shown as a separate item. |
| Retired Pay of Officers of the Indian Service, including Colonels' Allowances | 1,070,000 | 1,107,643 | 37,643 | - - | Insufficient provision was made in the Estimate of January 1878 for the retirement of officers under the arrangement promulgated in that month. |
| The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance | 80,000 | 98,224 | 18,224 | - - | |
| Lord Clive's Fund—Pensions, &c. | 107,000 | 77,942 | - - | 29,058 | Advances to the War Office, on account of payments by British Staff Officers, &c., of Indian Pensions of all descriptions, are included under this head. In the present Estimate this item is reduced by the transfer of those pensions to their various heads of service in respect of *two* years. |
| Gratuity, equal to the value of his Commission, granted to an Officer of a British (formerly Indian) Regiment on his Retirement from the Service | - - | 850 | 850 | — | |
| Indian Service Family Pension Fund | 1,000 | 1,416 | 416 | — | |
| PUBLIC WORKS—ORDINARY: | | | | | |
| Furlough Pay and Allowances of Officers in the Public Works Department | 60,000 | 66,390 | 6,390 | - - | Consequent on the increased number of officers on furlough. |
| Royal Indian Engineering College | 21,000 | 21,993 | 993 | — | |
| Sundry items | 5,000 | 7,518 | 2,518 | - - | A larger number of Engineer students have been retained in England for practical training than was estimated in January 1878. |
| Stores for India | 38,500 | 2,827 | - - | 35,673 | Consequent on the postponement to the year 1879-80 of the payments on account of a large Dredger for Karachi, which were included in the Estimate of January 1878. |
| EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS: | | | | | |
| Stores for India | - - | 597 | 597 | — | |
| | 8,755,400 | 8,849,680 | | | |
| EXPENDITURE ON PRODUCTIVE PUBLIC WORKS: | | | | | |
| GUARANTEED INTEREST | 4,749,000 | 4,739,259 | - - | 9,741 | Owing to sums estimated in January 1878 to be received on account of Capital, not having been subscribed so early as was anticipated. |
| IRRIGATION: | | | | | |
| Working and Maintenance | - - | 128 | 128 | — | |
| | 4,749,000 | 4,739,387 | | | |
| PRODUCTIVE PUBLIC WORKS—CAPITAL EXPENDITURE: | | | | | |
| State Railways | 673,000 | 683,406 | 10,406 | — | |
| Irrigation Works | 9,000 | 9,463 | 463 | — | |
| | 682,000 | 692,869 | | | |
| Carried forward £. | 14,520,494 | 14,547,380 | | | |

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1878-79—*continued*.

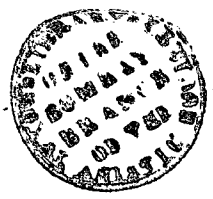
| DISBURSEMENTS—*continued*. | 1878-79. Estimate of January 1878. | 1878-79. Estimate of May 1879, presented to Parliament. | Increase. | Decrease. | EXPLANATIONS OF INCREASE OR DECREASE. |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | |
| Brought forward - - - | 14,520,494 | 14,547,380 | | | |
| DEBT DISCHARGED: | | | | | |
| India 4 per Cent. Debentures - - - - - - - - - - - | - - | 2,874,500 | 2,874,500 | - - | *Vide* explanation against receipts under "Debt Incurred" and "Deposits." |
| Temporary Loan on security of an East India Bond - - - - - - - | - - | 500,000 | 500,000 | - - | |
| | — | 3,374,500 | | | |
| DEPOSITS: | | | | | |
| Commission on Sales and Renewals of India Debentures - - - - - - | - - | 2,333 | 2,333 | - - | |
| ADVANCES REPAYABLE: | | | | | |
| For Purchase of Malt Liquor on behalf of the Imperial Government, &c. - - | 4,000 | 5,852 | 1,852 | — | |
| Disbursements in England on account of the Abyssinian Expedition - - - - | - - | 1,105 | 1,105 | - - | Payment in connection with the final adjustment of the accounts of the Expedition. |
| | 4,000 | 6,957 | | | |
| REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA: | | | | | |
| Advances on account of the Bengal, Madras, and Bombay Civil Funds - - - | 158,500 | 165,500 | 7,000 | - - | The applications from the Agents of the Funds for advances have been in excess of the Estimate of January 1878. |
| Her Majesty's Postmaster General, on account of Postage collected in India - - | 50,000 | 39,564 | - - | 10,436 | The Estimate of January 1878 was founded on previous payments. |
| Ditto, on account of Sums received in India for Money Orders - - - - | 50,000 | 67,345 | 17,345 | - - | |
| Family Remittances, Remittances by Administrators General, &c. - - - - | 600,000 | 585,577 | - - | 14,423 | The decrease occurs in the Remittances by Administrators General. |
| Miscellaneous Payments to be brought to charge or recovered in India - - - | 112,000 | 99,601 | - - | 12,399 | A sum of 35,000 *l.*, included in the Estimate of January 1878, in respect of the Minority Accounts of the Nawab Nazim of Bengal, is omitted in the Estimate of May 1879, the claim having been settled by a Bill drawn on the Government of India; on the other hand, there is an increase in Bonus Compensations and other payments. |
| Copper supplied to the Calcutta Mint for Coinage purposes - - - - - - | 93,000 | 19,894 | - - | 73,106 | The supply has been suspended at the request of the Government of India. |
| Stores chargeable to Provincial and Local Funds, to Foreign States, and against income derived from Workshops - - - - - - - - - - - | 48,600 | 99,492 | 50,892 | - - | The Estimate of May 1879 includes payments for Stores for the Lahore Waterworks and the Myagaum and Dubhoe Tramway, regarding which no information had been received from India in January 1878. |
| | 1,112,100 | 1,076,973 | | | |

| GUARANTEED RAILWAY COMPANIES: | 1878-79: Estimate of Jan. 1878. | 1878-79: Estimate of May 1879. | | | | |
|---|---|---|---|---|---|---|
| | £. | £. | | | | |
| Withdrawals - - - | 1,668,200 | 1,799,344 | | | | |
| Receipts - - - - | 127,900 | 873,799 | | | | |
| Net Withdrawals - £. | 1,540,300 | 925,545 | 1,540,300 | 925,545 | - - | 614,755 | The Estimates are framed in communication with the Railway Companies, and are liable to great fluctuations. |
| TOTAL - - - £. | | | 17,176,894 | 19,933,688 | | | |

India Office, 13 May 1879.

*Henry Waterfield*, Financial Secretary.

EAST INDIA (NET REVENUE AND EXPENDITURE).



RETURN to an Order of the Honourable The House of Commons, dated 2 May 1879;—*for*,

# STATEMENT

SHOWING THE

# NET REVENUE AND EXPENDITURE

OF

# INDIA

## FOR THE YEAR 1877-8;

## AND AS ESTIMATED FOR THE YEARS 1878-9 AND 1879-80.

India Office,
2 May 1879.

EDWARD STANHOPE.

(*Mr. Edward Stanhope.*)

*Ordered, by* The House of Commons, *to be Printed*,
2 *May* 1879.

STATEMENT showing the NET REVENUE and EXPENDITURE of *India*

*** 10 Rupees are taken as equivalent to 1 *l.*, according to the

| REVENUE. | ACCOUNTS, 1877–78. | | REGULAR ESTIMATE, 1878–79. | | BUDGET ESTIMATE, 1879–80. | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| Land Revenue - - - - - - gross | 19,869,667* | | 22,077,000* | | 21,784,000* | |
| *cost of collection* | *2,531,325* | | *2,954,694†* | | *3,038,000* | |
| net - | | 17,338,342 | | 19,122,306 | | 18,746,000 |
| Tributes and Contributions - - - - - | - - | 675,120 | - - | 709,000 | - - | 703,000 |
| Forest - - - - - - - gross | 664,102 | | 593,995 | | 672,000 | |
| *cost of collection* | *421,667* | | *474,028* | | *510,000* | |
| net - | | 242,435 | | 119,967 | | 162,000 |
| Excise - - - - - - - - gross | 2,457,075 | | 2,592,000 | | 2,742,000 | |
| *cost of collection* | *99,039* | | *91,000* | | *118,000* | |
| net - | | 2,358,036 | | 2,501,000 | | 2,624,000 |
| Assessed Taxes - - - - - - gross | 86,110 | | 869,000 | | 896,000 | |
| *cost of collection* | *4,631* | | *34,000* | | *29,000* | |
| net - | | 81,479 | | 835,000 | | 867,000 |
| Provincial Rates - - - - - - gross | 238,504 | | 2,680,000† | | 2,740,000 | |
| *cost of collection* | *1,027* | | *43,000†* | | *53,000* | |
| net - | | 237,477 | | 2,637,000 | | 2,687,000 |
| Customs - - - - - - - - gross | 2,622,296 | | 2,440,000 | | 2,248,000 | |
| *cost of collection* | *202,815* | | *202,000* | | *203,000* | |
| net - | | 2,419,481 | | 2,238,000 | | 2,045,000 |
| Salt - - - - - - - - - gross | 6,460,082 | | 6,900,000 | | 7,090,000 | |
| *cost of collection* | *539,858* | | *583,600‡* | | *643,900‡* | |
| net - | | 5,920,224 | | 6,316,400‡ | | 6,356,100‡ |
| Carried forward - - - £. | - - | 29,272,594 | - - | 34,478,673 | - - | 34,190,100 |

* The Land Revenue ascertained to be due to Productive Public Works in the North West Provinces, the Punjab, and Bombay, has been deducted from Land Revenue and added to Receipts from Productive Works; it amounted to 156,369 *l.* in 1877–78, and is estimated at 164,000 *l.* in 1878–79, and 161,000 *l.* in 1879–80.

† An increase of 2,441,496 *l.* in the Receipts from Provincial Rates in 1878–79 is due partly to the imposition of the Public Works Cess in Bengal and the Famine Cess in the Punjab and Central Provinces, of which the proceeds are estimated at 399,800 *l.*, and partly to the inclusion of Rates previously accounted for separately as Local Funds, amounting to 2,041,696 *l.* The latter are counterbalanced by increase of the Charges mainly under the headings of

for the Year 1877-78, and as ESTIMATED for 1878-79, and 1879-80.

system adopted in the Finance and Revenue Accounts.

| EXPENDITURE. | | ACCOUNTS. 1877-78. | | REGULAR ESTIMATE, 1878-79. | | BUDGET ESTIMATE, 1879-80. | |
|---|---|---|---|---|---|---|---|
| | | £. | £. | £. | £. | £. | £. |
| Civil Charges: | | | | | | | |
| Administration | | - - | 1,473,764 | | 1,481,775 | | 1,498,000 |
| Minor Departments | gross | 331,604 | | 362,560† | | 375,000 | |
| | *receipts* | *74,616* | | *61,426* | | *58,000* | |
| | net | | 256,988 | | 301,134 | | 317,000 |
| Law and Justice | gross | 3,319,673 | | 3,398,494 | | 3,381,000 | |
| | *receipts* | *813,221* | | *874,000* | | *888,000* | |
| | net | | 2,506,452 | | 2,524,494 | | 2,493,000 |
| Police | gross | 2,158,237 | | 2,425,000† | | 2,472,000 | |
| | *receipts* | *83,717* | | *213,000* | | *233,000* | |
| | net | | 2,074,520 | | 2,212,000 | | 2,239,000 |
| Marine | gross | 542,200 | | 581,289 | | 546,000 | |
| | *receipts* | *231,538* | | *233,000* | | *206,000* | |
| | net | | 310,662 | | 348,289 | | 340,000 |
| Education | gross | 738,020 | | 985,754† | | 1,025,000 | |
| | *receipts* | *108,994* | | *145,000* | | *139,000* | |
| | net | | 629,026 | | 840,754 | | 886,000 |
| Ecclesiastical | | - - | 158,039 | - - | 157,438 | - - | 161,000 |
| Medical | gross | 611,819 | | 670,208† | | 679,000 | |
| | *receipts* | *36,229* | | *53,228* | | *39,000* | |
| | net | | 575,590 | | 616,980 | | 640,000 |
| Stationery and Printing | gross | 425,644 | | 499,024 | | 536,000 | |
| | *receipts* | *33,289* | | *48,000* | | *46,000* | |
| | net | | 392,355 | | 451,024 | | 490,000 |
| Political | | - - | 468,975 | - - | 479,635 | - - | 426,000 |
| Post Office | gross | 905,821 | | 1,008,856† | | 1,083,000 | |
| | *receipts* | *847,694* | | *910,000* | | *983,000* | |
| | net | | 58,127 | | 98,856 | | 100,000 |
| Telegraph | gross | 461,146 | | 455,133 | | 531,000 | |
| | *receipts* | *358,430* | | *378,467* | | *380,000* | |
| | net | | 102,716 | | 76,666 | | 151,000 |
| Allowances, &c., under Treaties | | - - | 1,646,093 | - - | 1,668,365‡ | - - | 1,648,100‡ |
| Furlough Allowances | | - - | 237,362 | - - | 231,878 | - - | 232,000 |
| Superannuation, &c., Allowances, | gross | 1,858,686 | | 1,970,574 | | 1,923,000 | |
| | *receipts* | *596,995* | | *683,261* | | *526,000* | |
| | net | | 1,261,691 | | 1,287,313 | | 1,397,000 |
| TOTAL Civil Charges | net | - - | 12,152,360 | - - | 12,776,601 | - - | 13,018,100 |
| Carried forward | £. | - - | 12,152,360 | - - | 12,776,601 | - - | 13,018,100 |

of Collection of Land Revenue, Provincial Rates, Miscellaneous Refunds and Drawbacks, Minor Departments, Police, Education, Medical, Post Office, and Public Works Ordinary.

‡ The payments to the Native States in Rajpootana in connection with the arrangements for the Salt Revenue, amounting to 164,600 *l.* in 1878-79, and 260,900 *l.* in 1879-80, are here included in the charges for Salt, instead of in the allowances under Treaties as in the Estimates prepared in India.

| REVENUE. | Accounts, 1877-78. | | Regular Estimate, 1878-79. | | Budget Estimate, 1879-80. | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| Brought forward - - - | - - | 29,272,594 | - - | 34,478,673 | - - | 34,190,100 |
| Opium - - - - - - - gross | 9,182,722 | | 9,347,000 | | 9,000,000 | |
| *cost of collection* | *2,661,266* | | *1,762,938* | | *2,500,000* | |
| net - | | 6,521,456 | | 7,584,062 | | 6,500,000 |
| Stamps - - - - - - - gross | 2,993,483 | | 3,071,000 | | 3,087,000 | |
| *cost of collection* | *102,673* | | *114,946* | | *111,000* | |
| net - | | 2,890,810 | | 2,956,054 | | 2,976,000 |
| Mint - - - - - - - gross | 443,859 | | 171,952 | | 180,000 | |
| *charges* | *132,083* | | *102,084* | | *113,000* | |
| net - | | 311,776 | | 69,868 | | 67,000 |
| Miscellaneous - - - - - - gross | 269,783 | | 362,766 | | 332,000 | |
| *charges* | *219,534* | | *294,048** | | *277,000* | |
| net - | | 50,249 | | 68,718 | | 55,000 |
| Provincial and Local Contributions, and adjusting Receipts - - - - - - | 160,925 | | 54,000 | | 208,000 | |
| *charges and adjusting payments* | *247,034* | | *300,000* | | *17,000* | |
| net - | | *—86,109* | | *—246,000* | | 191,000 |
| | | 38,960,776 | | 44,911,375 | | 43,979,100 |
| *Deduct Refunds and Drawbacks* - - - | - - | *304,292* | - - | *357,000** | - - | *356,000* |
| Total Net Revenue - - - | - - | 38,656,484 | - - | 44,554,375 | - - | 43,623,100 |
| Deficit - - - - - - - - | - - | 3,543,087 | - - | - - | - - | 1,355,000 |
| | £. | 42,199,571 | - - | 44,554,375 | - - | 44,978,100 |

* *See* † Note on page 2.

† The Army Expenditure includes, for the expenses of the War in Afghanistan, 670,000 *l.* in 1878-79, and 2,000,000 *l.* in 1879-80.

‡ Public Works, Ordinary, includes Irrigation Works and State Railways not classed as Productive Public Works.

India Office, 2 May 1879.

| EXPENDITURE. | Accounts, 1877-78. | | Regular Estimate, 1878-79. | | Budget Estimate, 1879-80. | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| Brought forward - - - | - - | 12,152,360 | - - | 12,776,601 | - - | 13,018,100 |
| Interest (exclusive of that for Productive Works) | 5,028,318 | | 4,970,488 | | 5,104,000 | |
| *receipts* | *528,288* | | *613,434* | | *634,000* | |
| net - | | 4,500,030 | | 4,357,054 | | 4,470,000 |
| Army - - - - - - - gross | 16,639,761 | | 16,948,190† | | 18,255,000† | |
| *receipts* | *869,981* | | *925,278* | | *880,000* | |
| net - | | 15,769,780 | | 16,022,912† | | 17,375,000† |
| Loss by Exchange - - - - - - | 1,653,377 | | 3,400,000 | | 3,952,000 | |
| *gain by Exchange* | *561,238* | | *423,000* | | *431,000* | |
| net - | | 1,092,139 | | 2,977,000 | | 3,521,000 |
| Famine Relief - - - - - - - | - - | 5,345,775 | - - | 555,597 | - - | 10,000 |
| Public Works, Ordinary ‡ - - - gross | 3,681,692 | | 5,421,728* | | 5,633,000 | |
| *receipts* | *381,667* | | *690,081* | | *671,000* | |
| net - | | 3,300,025 | | 4,731,647 | | 4,962,000 |
| Productive Public Works: § | | | | | | |
| Interest on Capital expended on Irrigation and State Railways. | 1,067,940 | | 1,413,000 | | 1,595,000 | |
| Ditto - Guaranteed Railways ‖ - - - | 5,454,680 | | 5,634,076 | | 5,541,000 | |
| Total - - | 6,522,620 | - - | 7,047,076 | - - | 7,136,000 | — |
| Net Receipts: Irrigation - - - | 287,739 | | 359,124 | | 372,000 | |
| State Railways - - | 123,823 | | 179,000 | | 329,000 | |
| Guaranteed Railways - | 6,129,765 | | 4,862,000 | | 4,861,000 | |
| | 6,541,332 | | 5,400,124 | | 5,562,000 | |
| Less Madras Irrigation Company - | *—58,174* | | *—34,983* | | *—48,000* | |
| Total - - | 6,483,158 | - - | 5,365,141 | - - | 5,514,000 | — |
| Excess of Expenditure for Productive Works | - - | 39,462 | - - | 1,681,935 | - - | 1,622,000 |
| Total Net Charges - - | - - | 42,199,571 | - - | 43,102,746 | - - | 44,978,100 |
| Surplus - - - - - - - - - | - - | - - | - - | 1,451,629 | — | — |
| | £. | 42,199,571 | - - | 44,554,375 | - - | 44,978,100 |

§ The capital outlay on Productive Public Works, not included above, amounted to 4,791,052 *l.* in 1877-78, and is estimated at 4,539,369 *l.* in 1878-79, and 3,500,000 *l.* in 1879-80.

‖ Including Surplus Profits paid to Railway Companies, and charge for supervision and cost of land.

*Henry Waterfield*, Financial Secretary. *Edward Stanhope*, Under Secretary of State.

# EAST INDIA
## (NET REVENUE AND EXPENDITURE).

STATEMENT showing the NET REVENUE and EXPENDITURE of *India* for the Year 1877-78, and as ESTIMATED for the Years 1878-79 and and 1879-80.

(*Mr. Edward Stanhope.*)

*Ordered, by* The House of Commons, *to be Printed,*
2 *May* 1879.



*Under* 1 *oz.*

# EAST INDIA (NET DISBURSEMENTS OF HOME TREASURY).

RETURN to an Order of the Honourable The House of Commons, dated 2 May 1879;—*for*,

STATEMENT "showing the NET DISBURSEMENTS of the HOME TREASURY of the GOVERNMENT of *India* for the Years 1877-8 and 1878-9; and as ESTIMATED for the Year 1879-80."

| | ACCOUNT, 1877-78. | REGULAR ESTIMATE, 1878-79. | BUDGET ESTIMATE, 1879-80. |
|---|---|---|---|
| | £. | £. | £. |
| Administration in England (including India Office, Store Department, Museum, Engineering College, Lunatic Asylum, Expenses and Allowances of Candidates for Indian Civil Service) | 267,491 | 271,098 | 275,400 |
| Interest on Debt | 2,469,380 | 2,578,554 | 2,619,500 |
| Guaranteed Interest | 4,685,474 | 4,739,259 | 4,795,000 |
| Superannuation, Furlough, and Absentee Allowances:— | | | |
| Civil | 764,893 | 769,743 | 784,300 |
| Military | 2,991,033 | 2,993,507 | 2,902,700 |
| Marine | 55,028 | 53,227 | 51,500 |
| Stores supplied upon indents from the Government of India (including those for Productive Public Works)* | 2,629,251 | 1,750,846 | 2,193,200 |
| *Stores for Productive Public Works: 1877-78 £. 1,137,665; 1878-79 683,253; 1879-80 901,800 | | | |
| Army Effective Charges, excluding Furlough Pay and Stores | 782,813 | 919,382 | 957,500 |
| Other Charges practically fixed, and Miscellaneous | 257,936 | 222,724 | 236,300 |
| TOTAL EXPENDITURE, including that for Productive Public Works | 14,903,299 | 14,298,340 | 14,575,400 |
| Diminution of Balances of Guaranteed Railway Companies in the Home Treasury | 312,956 | 925,545 | 540,900 |
| Remittance transactions (including Family Remittances, Remittances by Administrators General, Advances for Civil Funds, Payments to Postmaster General, &c., but excluding Bills drawn on India) | 894,650 | 974,625 | 926,500 |
| £. | 16,110,905 | 16,198,510 | 16,372,700 |

## MODE of meeting the above EXPENDITURE.

| 1877-78. | | 1878-79. | | 1879-80. | |
|---|---|---|---|---|---|
| | £. | | £. | | £. |
| Bills on India | 10,134,455 | Bills on India | 13,948,565 | Bills on India | 17,000,000† |
| Realised by borrowing | 4,339,141 | Bills on London, purchased in India | 1,516,193 | Balance reduced | 872,700 |
| Balance reduced | 1,637,309 | Repayment in respect of expedition to the Mediterranean | 400,000 | | 17,872,700 |
| | | Realised by borrowing | 369,807 | Discharge of Debt | 1,500,000 |
| | | | 16,234,565 | | |
| | | Less, Balance increased | 36,055 | | |
| £. | 16,110,905 | £. | 16,198,510 | £. | 16,372,700 |

† Subject to reduction to 15,000,000 *l.*, if the proposed advance of 2,000,000 *l.* be made by Her Majesty's Treasury.

*Thos. W. Keith*, Accountant General. *Edward Stanhope*, Under Secretary of State.

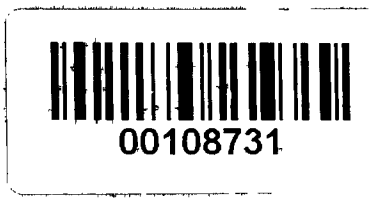
India Office, 2 May 1879.

# EAST INDIA (NET DISBURSEMENTS OF HOME TREASURY).

STATEMENT showing the NET DISBURSEMENTS of the HOME TREASURY of the GOVERNMENT of *India*, for the Years 1877-78 and 1878-79; and as ESTIMATED for the Year 1879-80.

(*Mr. Edward Stanhope.*)

*Ordered, by* The House of Commons, *to be Printed*,
2 *May* 1879.

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